P106

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1891-

Flame - 5 of 91

Slide - 1-7

G. R. S. 58]

Previous references. 1891-2.

~~191~~

(Municipal)

File No 5 of 91-92

Serial Nos. 1 — 7

Later references.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 7

Map **Part B for** the year 1891

SUBJECT.

Reports of Some of the Head Quarter Municipalities for 1890-1891

1891 No	Letter No	Dated
2990 / 2257	1343	29 6 91

From the Comptroller

Submits the report on the audit of the accounts Shimoga Hd quarter Municipality for 1890

3506 / 2740	1490	16 7 91

From the Comptroller

Submits the report on the audit of the accounts Hd Quarter Municipality for 1891

GPB—8,500—21-7-14

3. 3529 1498 16·7·91.
L 296

From. The Comptroller
Submits the report on the audit of the accounts of the Bangalore City Municipality for 1889-90.

23·7·91

4 3511 1643
L 315

From. The Comptroller
Submits the report on the audit of the accounts of the Tumkur Dist. Ho. Quarter Municipality for 1890-1

29·7·91

1735.

5 4026
L 329

From. The Comptroller.
Submits the report on the audit of the accounts of the Chickamagalur Municipality for 1890-1.

18·8·91

6. 3638 1552
L 307

From. The Comptroller
Submits the report on the audit of the accounts of the Kolar Dist. Ho Quarter Municipality for 189

a Aug. 1891

7 C 227-39
a 1429

To. The Presidents Bangalore Mysore, Comptroller.
Sen. Surgeon, D G of Education Chief Engineer
D G of Police
Passes orders on the audit's reports of the above Municipalities

Endorsed 19/8/91
received on 20th

(General Serial No. 30)

OFFICE OF THE
2980
2 - JUL. 91
2257
DEWAN OF MYSORE

189

From The Comptroller of Mysore

To The Chief Secretary to the Dewan of Mysore

SECTION Home 4d
FILE No. 571 .2
SERIAL No. 1

Dated 29th June
Despatched 1st July
Received

Enclosures No. One

General No. 1343
No.

Submitting the report on the audit of the Accounts of the Shemoga Head Quarters Municipality for the year 1890.91

Comptroller
2/7/91

No. 1343

35/0

Office of the Comptroller of Mysore,
Bangalore, 29th June 1891.

From

A. RANGASWAMI IYENGAR, Esq.,
Comptroller of Mysore.

To

The Chief Secretary
to the Dewan of Mysore

Sir,

With reference to Proceedings No. 4512-20 dated 30th July 1890, I have the honor to submit the report on the audit of the accounts of the Shemoga Head Quarter Municipality for the year 1890-91 by the accountant deputed for the work from this office.

2 The report has been reviewed by this office, and remarks have been noted against the several objections and suggestions made by the Auditor. I beg however to bring to the notice of the Government the following for such orders as may be deemed necessary

3. At present the President is apparently the controlling officer only and the auditor

performing all the duties of the Chief Executive officer. The latter stands responsible for all the Municipal revenues and payments while the former simply sanctions payments, and supplies funds to the amildar by means of cheques. It is desirable to enunciate the rules or Government orders under which these Municipalities are constituted and define the powers and duties of the President and other officer of the Municipality as well as the relation of the amildar to the Municipality.

4. Two so called Cash Books are kept by the President and amildar unnecessarily. The President keeps a Cash Book in which the full amount of the Letter of Credit issued by this office is credited on the Receipt side, and all the payments made by the amildar as per his Imprest Account are copied on the Debit side, one cheque being issued for the total amount spent. Another Cash Book is maintained by the amildar in which the amount of the cheque issued by the President is entered on the Receipt side, while the payments made by him are entered on the Debit side. As the

Amildar

Accountant is the principal Executive Officer responsible for the payments it is unnecessary to encumber the Presidents account with the details of expenditure. It is enough if he kept a check register ~ shewing the amount of the letters of credit on the receipt side, and the amounts of cheques issued on the debit side. It is also desirable that cheques be issued for each item of expenditure instead of one cheque for a lump sum being issued to the Accountant. This need not apply to small items of expenditure which may be met from the imprest in the Accountant's hands. This will put a stop to the present evil of carrying to the Revenue Deposits, sums received by cheques in anticipation of demand

5. Receipts of Deposits from Contractors and amounts of undisbursed pay are not now included in the Treasury Cash ~ Balance but are kept separately by the Municipal Officers. This should be put a stop to. Deposits and other receipts which are not finally credited under Revenue should

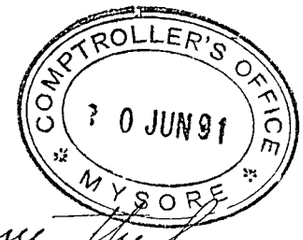
be

be carried to a separ
and adjusted as they are aid. No pay
should be drawn and kept undisbursed
but if any should unavoidably occur they
must be refunded by short drawal in
the next pay bill or carried to Suspense account.

6. According to the Civil Account
Code Municipal Funds are treated as ex-
-cluded Local Funds. The funds of the
Bangalore Municipality are treated in
the same way, the treasury merely receiving
and paying monies on account of the
Municipality just as banking transactions.
For all the other Municipalities the receipts are
shown in the Treasury accounts in detail,
payments alone being carried out as banking
transactions. It is desirable to lay down whether
this procedure should continue or the Munici-
palities should be directed to keep their own
revenue accounts in detail, credits in Treasury
being in lump sums only.

7. The Bangalore Municipal
accounts have not yet been audited for 1890-91
the auditors report for 1889 90 will be obtained
and forwarded without delay with reports of the

for District of Kudur and Kalar which are expected immediately.



I have the honor to be
Sir
Your most obedient servant

H Eagles
for Comptroller

(492

Report on the Audit of the Accounts of the Head Quarters Municipality, Thimi for the year 1890-91.

I examined all the Books and Accounts maintained by the above Municipality (Vide Statement No. 1).

2. I beg to submit a Statement (No. 2) showing the Receipts and Expenditure and the balance in favor thereof for the year ending 31st March 1891. Also showing the demand, Collection and balance outstanding on 1st April 1891 of House tax and Mohatarfa (Vide foot note (a) of St. No. 2).

Receipts

3. All the monies received on account of Mohatarfa, Octroi & Pound which are the main sources of the Municipal Revenue by the respective Mukhtarsdies from time to time have been duly recorded in their Cash Books

Books and remitted to Sahuk Treasury
and the fact is verified thereon by the
Treasury on the respective dates on which
the such remittances were made.

4. It will be seen from Statements Nos. 3,
4, and 5 that the Collections made by the
Mukaddams were not remitted to Treasury
the same or the following day, but they have
been taking their own time in doing so un-
checked.

5. I find that it is the practice with
the Mokaddam for Mukaddy to grant receipts
for the monies received by him on bits of
papers under his own signature, and in
some instances, as he says, to write in Pakka
which remain with the tax-payers. There is no
proper record in the Office which could insure
the actual Collections made by him beyond
the Cash Book maintained by himself. It
is desirable that Receipt-books with
counterfoils, as in use in the Akbari Branch
be introduced at once to remove any doubt
in the matter.

The Daroga Mukaddy does not

even

Instead of simple granting receipts signed by a Mokaddam the system of presenting bills to the tax-payers may introduced, as is done in the regular Municipalities

Comptroller's remarks: Para 4.
Customs.

(X) Generally in all the taluks the Inchatufa taxes are collected along with Land Revenue, and the collections made between the 1st & 24th of each month are reginor by the Land Revenue rules to be remitted into the Taluk Cutcherry on or before the 25th of that month (vide page 14 of the Land Revenue rules), and the same procedure appears to have been followed in the case of Municipal collections which are administered by the Amildar. But in the Revenue Department all the monies collected are left in the safe custody of Patels while only the accounts remain with Shanbogues - Thus there is no room for any fraud - But in the Municipality the collections and the Accounts are kept by one & the same person which is objectionable - It seems therefore advisable to remit the collections the same or next day. Moreover as there are separate Officials for municipal collections & they live in close proximity to the Taluk Cutcherry there would not arise any inconvenience in so doing -

Cstrov

Octroi Collections - I am led to understand that these collections, as they are received, are put in a box the key of which remains with the Taluk Shirastedar who sends for it occasionally and empties it, verifying the Amount with Octroi Register. Altho' the present system is not open to any fraud, there exists no objection to the Collections being remitted to the Taluk Cutcherry the same or next day with a separate Remittance book which should be checked with the Octroi Register monthly or bi-monthly as may be found convenient. Similarly there is no reason to retain the Pound Collections for several days without remitting them to the Ty-

were Grant Receipts for the monies he collects which seems very irregular - I would suggest that in addition to the remittance book prescribed by Departmental Pro: No. 1310/98 dated 17th September 1887 for Cattle Pounds, the Pound Keeper be required to grant Receipts for all monies recovered by him in a prescribed printed form with Counterfoil. The Counterfoils will serve as a Check on the amounts recovered by him and remitted to the Treasury Of the amount realized on account by Cat. the Pound for the year under reference Rs. 1. Credit to Berthier Municipality has been erroneously credited to that of Chenoga (See footnote (b) of St No. 2) and no steps seems to have been taken as yet for its adjustment.

7 The Ottawa Branch use Receipt books with Counterfoils - But in several instances (Vide St No. 6) authorized grants have not been granted to parties for the sums collected from them - I think that on no account should any exception be made in the matter of granting Receipts for sums Collected in the Department, and the attention of the President is invited to Statement No. 6 with the request to make

Enquiries

enquiries as to why receipts were not granted and to see the omission do not occur in future. Presidents attention is also requested to Counterfoil receipt No. 130, the amount shewn both in figures and in words is Rs 5-6-5, whereas the amount in the Corresponding entry in the "Kurdi Book" is only Rs 5-2-5. The duplicate receipt granted to the party should be sent for and the matter investigated and explained satisfactorily. In general the Counterfoils the amounts in figures are not written in words. This is required by Codal Rules and should be carried out strictly. The serial numbers of the Cheques to Rs 27040 129 to 161 Rs, have been altered in red ink, and the alterations have not been initialled. This needs explanation also. It is necessary that the numbers of receipts in the Receipt Books before they are issued for use in the Octroi Office should be numbered consecutively and stamped in the Taluk Office.

This does not appear necessary.

Payments

It is satisfactory to note that vouchers in all the payments made have been

for the same and they are all in order and have been invariably passed either by the Vice President or the Comptroller who is the Disbursing Officer. The payments have all been within the sanctioned Budget allotment and in the few instances where they have exceeded the limits sanctions for the appropriation have been obtained. But instances are however not wanting where items for which no provision were made or the provided amount found insufficient have been debited against the unexpended grants without Government sanction being obtained therefor. A list of such charges (Statement No. 7) is also appended for the information of Government.

9 I find that it is the practice with the President to draw monthly a large amount on a single Cheque and place the same at the disposal of the Comptroller as imprest to meet all the Expenses occurring during the month. This Amount the Comptroller deposits and withdraws as Charges occur. This is irregular. As far as possible all payments should be made only by means

These will be the cause of great delay & inconvenience in making payments, the Accountant & the disbursing Officer and not Superintendent

of Cheques & Petty payments under Rs 10/- to be kept outside the Permanent Advance.

10. Several items such as undisbursed pay, money withheld from Contractors &c. are charged for against their respective grants and the same brought under "deposits" but kept outside the General Treasury Cash account. This is objectionable and the rules in force with regard to Deposits should be made applicable to Municipal deposits also.

may be left in Municipal Treasuries pending disposal in Municipal Blue Cash Account of deposits.

11. Provisions of Rs 100/- and 315/- were only made under VIII. Works against "repairing Steps to the River Jumna" and "repairing Bangalore Hennasan Road" respectively. But actually Rs 136/- and Rs 351-9-7 have been spent meeting the excess from the available grant against "road repairs". Under the terms of Govt. No. 782-90/265 dated 2nd April 1891 Rs. 72-9-7 spent over the grant are objectionable. The Bangalore-Hennasan Road besides being an imperial one and a grant of Rs 315/- only having been granted for its maintenance by the G.P.W. is not understood why the Municipality

Cont.d

Local party then borrow funds to meet the
Expenditure over the Estimate sanctioned
for the Road in Question and did not claim
from the D.P.W. for the sums thus overexpended

12 In Conclusion I regret to observe
that the books maintained by the Municipality
are kept in a slovenly way. They have been
written up very roughly without even the
money Columns ruled, and both English
and Kanarese figures have been indiscriminately
used (Excepting the Books kept in I & II A of
Sl. No. 1). Use of English numerals in the
Accounts should be enforced; and printed
books with money Columns and the pages
numbered may with advantage be brought
to use.

B. Rodriguez

17th June 1891
B. Rodriguez

Books maintained by the Kisumu Head Quarters Municipality.

I. President's Office

1 Cash Book. Showing on the receipt side Letters of Credit granted by the Postmaster on the payment side Cheques drawn & Abstracts of Disbursements Corresponding with 1 & 2 of II A.
2 Cheque Book
3 Abstract Register of Revenue receipts
4 Payments.

II. Auditors Office

A

1 Imprest Cash Book. Showing on the receipt side the amounts of Cheques issued by the President Corresponding with 2 of I
2 Abstract of do —
3 Deposit Register.
4 Remittance orders Book for payments to be made to parties in the Disposal Statement.
5 Acquittance Roll
6 Miscellaneous Sale Book
7 Reward Register.
8 File book of receipts
9 Works Register
10 Stock do —
11 List of Lanterns of the Municipality

B. Mohatarfa

1 Kiridi Book
2 Hate —
3 List of Houses, Lands &c, Assessable
4 Kanuni Jasti Book
5 Jamabandi Assessment Rolls.

C. Octroi

1 Hath Kharda Book
2 Record of receipts from the 5 Gate Keepers
3 Counterfoil of Acknowledgments

D. Cattle Pound

1. Register of Cattle impounded
2. Remittance Book.

Statement Showing the Receipts & Expenditure

Receipts	Particulars			
	Balance at the Credit of the Municipality on 1st April 1890		337	
I	Octroi Collections:			
	Class 1 - Fresh Cocoanuts — Rs 112-3-9			
	Dry do — 31-10-10			
	Betel leaves — 223-9-8			
	Sugar — 148-5-6			
	Jaggory — 111-3-9	627	1	6
	Class 2. Sheep, Goats & Bullocks	653	10	0
	" 3. Oil & oil Seeds	49	13	6
	" 6 Tobacco	13	5	4
	" 6 Cloths	331	7	2
	" 7 Miscellaneous	66	11	11
				5293 11 5
				3534 4 2
II	Tax on Houses	3373	8	0
IV	Mohatarfa:			
	Chop. tax	146	8	0
	oil mill. tax	703	3	2
	Cart tax	688	15	6
	Miscellaneous			4912 2 8
		(b) 320	13	0
V	Miscellaneous:			
	Cattle Pounds	810	3	4
	Contributions	22	11	5
	Other Sources	505	13	4
				1158
	Unexpended balance returned at the close of the Yr 1890-91			483
	Total Rupees			18675

a) Balance outstanding on 1st April 1890 — Rs 3782-9-4
Demand for 1890-91 — 7499-7-2
Total Rs — 11282-6

Collections in 1890-91 — Rs 8246-6-10
Mohatarfa — 78-0-0
Loans — 281-8-0
— 8805-14-10

Balance — Rs 2482-1-8

Ex E, for Rs 505 - 13. 4, Chenn
and Mandi other Sources

Unexpended balance
appended by the Auditor
at the close of the
year 1890-91 — Rs 483-12-11

This: minor receipts
not included under
the heading Jamabandi — 22-0-1

Total Rs: 505-13

Municipality for the Year 1890-91

Disbursements	Particulars	Amount
1. Head Office Charges		338 7 7
1. Collection		
Otaki Branch	609 2 10	
Mohakatino	261 — —	870 2 10
1 Conservancy:		
Establishment	4494 6 11	
Other Charges	2.202 8 10	6696 15 9
Lighting		376 9 7
1 Public Works		3516 0 11
1 Midwife		600 — —
1 Miscellaneous:		
Cattle Pound	129 15 —	
Reward to dog & snake killers	75 5 0	
Park expenses	307 12 9	
Repayment of Loan (Rs 1000)	1000 — —	
Other items	254 6 1	1767 6 10
~~Special Harbour~~	~~730 3 —~~	~~2251 3 9~~
Expenses by Commissioner		483 12 11
Cash Balance in the District Treasury	3940 1 5½	
With Amilcar Engagement incurred on the Banfield Homewood road held as advance against him as per Government order	165 10 6	4105 11 11½
Total Rupees		18755 4 4½

Re 1. Credit table to Banks per Municipality has been added on to that of Shemoya on 1/3/90 in the Table Accounts.

No. 18

the dates on which the daily collection of
the has ~~been~~ ked & credited in the Taluk Treasury:—

---

by Credits Amn

7-4-90	195		
30-4-90	476	4	
22-5-90	575	8	4
26-5-90	204	8	0
31-5-90	43	8	0
3-6-90	124	3	0
7-6-90	28	4	0
23-6-90	62	3	4
24-6-90	27	8	0
27-6-90	117	12	8
28-6-90	66	0	0
30-6-90	83	10	8
2-7-90	61	10	
4-7-90	89	14	8
7-7-90	58	0	0
10-7-90	56	0	0
12-7-90	47	0	0
16-7-90	41	6	0
24-7-90	72	13	6
28-7-90	33	0	0
30-7-90	16	1	0
2-8-90	41		
5-8-90	23	6	0
7-8-90	23	4	0
8-8-90	14	8	0
18-8-90	23	0	0
23-8-90	21	6	0
8-9-90	31	0	0
24-9-90	53	9	
4-11-90	17	0	0
6-11-90	6		
21-11-90	61	13	6
1-12-90	27	1	0
12-12-90	15	8	0
27-12-90	196	6	0
2-1-91	103	8	0
5&15-1-91		13	0
17-1-91	32	0	0
22-1-91	484	0	0
31-1-91	53	0	0
10-2-91	60	8	0
21-2-91	524		0
2-3-91	562		8
13-3-91	677	13	8
17-3-91	452	7	4
23-3-91	563	9	4
31-3-91	583	0	4

Total Rs 844

IV-4

Showing the dates on which the daily collections were remitted and credited in the Taluk Treasury-

Day Credits	Amount		
14-4-90	167	9	5
30-4-90	195	5	2
31-5-90	528	4	9
29-6-90	345	12	6
29-7-90	559	3	2
30-8-90	430	2	0
24-9-90	352	0	1
30-9-90	52	1	2
31-10-90	339	0	2
29-11-90	397	10	9
31-12-90	373	13	10
30-1-91	344	6	10
2-3-91	459	9	3
31-3-91	748	12	4
Total Rs	5293	11	5

IV-5

Pound Collections

8-4-90	18	0	0
3-5-90	54	11	0
2-6-90	54	2	0
7-7-90	38	11	0
6-8-90	31	14	0
3-9-90	19	3	0
7-10-90	21	11	0
8-11-90	19	6	0
8-12-90	19	9	0
5-1-91	14	1	0
5-2-91	14	13	0
6-3-91	14	12	0
Total Rs	320	13	0

Collections receipts for which ments

No. ...ressing the Sales Department have past

Date of Collection	Amount		
1-4-90	0	14	8
5-4-90	4	8	0
6-4-90	0	8	10
10-4-90	1	10	6
14-4-90	0	1	0
16-4-90	0	8	0
18-4-90	0	12	0
20-4-90	0	8	0
21-4-90	4	3	2
29-4-90	1	0	0
2-5-90	1	4	0
4-5-90	50	5	0
6-5-90	0	15	8
7-5-90	3	2	0
8-5-90	0	3	0
13-5-90	1	9	4
14-5-90	0	12	8
16-5-90	3	1	9
24-5-90	0	9	4
25-5-90	0	11	9
28-5-90	0	0	3
30-5-90	8	5	2
2-6-90	0	6	0
4-6-90	0	4	0
7-6-90	0	6	9
8-6-90	0	12	0
10-6-90	0	5	0
11-6-90	0	10	0
17-6-90	0	8	0
19-6-90	1	10	0
1-7-90	0	4	0
2-7-90	1	4	0
6-7-90	1	8	0
8-7-90	0	6	4
18-7-90	0	6	0
19-7-90	0	0	4
20-7-90	0	12	0
23-7-90	0	0	8
25-7-90	0	0	4
28-7-90	2	7	0
29-7-90	0	2	
3-8-90	0	1	0
10-8-90	0	3	0
11-8-90	0	1	0
13-8-90	0	0	
19-8-90	0	7	0
20-8-90	0	1	4
5-9-90	0		
8-9-90	0	1	
9-9-90	0	8	8
14-9-90	0	1	8
19-9-90	0	1	
28-10-90	2	0	
1-11-90	0	5	
16-11-90	0	7	0
26-11-90	0	0	3
28-11-90	0	4	0
30-11-90	0		
18-12-90	0	1	

Date of Collection	Amount		
27-12-90	0	1	4
30-12-90	0	6	0
31-12-90	1	9	7
3-1-91	2	11	0
6-1-91	0	0	2
11-1-91	0	12	0
13-1-91	0	13	4
15-1-91	0	8	0
18-1-91	8	0	0
24-1-91	0	9	0
13-2-91	0	7	0
21-2-91	0	1	0
5-3-91	0	1	2
10-3-91	0	6	2
12-3-91	0	0	6
13-3-91	0	0	6
17-3-91	0	0	9
21-3-91	0	1	6
26-3-91	0	12	6
27 3-91	0	0	2

Statement No. 7

Showing the items debited against the various grants without the sanction of Government.

Particulars					
1. (a) Extension of the Maharajas Park ground:					
1) Compensation paid for a tree owned by a private party encroaching on one of the town roads	10				
2) Amount incurred for the Garden seats for the P	100	1	0	110	11 0
(b) Reserve - grant Rs 200.					
Animal vaccination	79	1			
Park expenses	83	0			
Printing charges	32	0			
Repairing a lantern	3	0		199	8 4
General Servis:					
Cost of temporary Dispensary	6				
" Numbering houses	7	1			
" Stone benches for the Park	34	0			
Other Expenses connected with do	6				
" Pay of Park well	42				
Repairing cost of a Palki	7	5		233	6 1
A Temporary Establishment for guarding the Kumbar Gundi Casuarina Plantation was maintained through the year debiting the Cost against "Khali Establishment Charges.					

343

(General Serial No. 30).

OFFICE OF THE
3506
16 JUL. 91
294
DEWAN OF MYSORE

189/

From The Comptroller of Mysore

To The Chief Secretary to the Dewan of Mysore

Dated 14
Despatched 15 July
Received

Enclosures No. one

General No. 1490
No.

Subject Submitting the Report on the audit of the accounts of the Hassan Head-Quarter Municipality for the year 1890-91.

Local Boards
16/7/91

Rec'd.
19/7/91

602
16-7-91

93

COMPTROLLER'S OFFICE 13 JUL 91 MYSORE

16

No. 1490.

OFFICE OF THE COMPTROLLER OF MYSORE,
Bangalore, 14 July 1891

From

A. RANGASWAMI IYENGAR, Esq.,
Comptroller of Mysore.

To

The Chief Secretary
to the Dewan, of Mysore

SIR,

2990
L 25-7

In continuation of my letter No. 1343, dated 1st July 1891, I have the honor to submit the report on the audit of the accounts of the Hassan Head Quarter Municipality for the year 1890-1891 by the accountant deputed for the work from this office.

The report has been reviewed by this office and remarks have been noted against the several objections and suggestions made by the auditor.

I have the honor to be
Sir,
Your most obedient Servant

A Rangaswamy
Comptroller

Under Cl 92

1st

B

Report on the Audit of the Accounts of the Head Quarters Municipality, Hassan for the year 1890-91.

I examined all the Books and Accounts maintained by the above Municipality (Vide Statement No. 1).

2. The Receipts and Disbursements of the year and the balance in favor of the Municipality on 1st April 1891 are given in detail in Statement No. 2 appended to this report. The demand collection and balance outstanding

on 1st April 1891 of House-
tax and Mohatarfa are
also shewn thereon

3 Mohatarfa Kistor and Pound Collections form the main Sources of Revenue of this Municipality and the receveries on their account have been duly recorded in the Books maintained for this purpose and remitted to Taluk Treasury by the respective Collectors, and the fact is verified by the Taluk Treasury in the case of Mohatarfa in the Kistor Book and of Pound and Kistor in the Remittance books on the respective dates on which such remittances were made -

Receipts.

It is also the
practice with the Revenue
Collectors of this Municipality to remit the collections
made by them once or twice
a month as they chose.

5 From the facts
disclosed in para (9) it is
apparent that the cash in
hand with the Mutsuddis
is not at all examined
by any responsible Officer.
I am afraid the present
practice opens a door
for misappropriation of
sums collected. To
remove any doubts in
this matter, I think
it would be advisable
that monies collected

Thanis

It is very necessary that a proper supervision over the collections made by the Mutsuddies &c. & a periodical examination of the cash in the hands of these low paid officials may lead to misapplication of these funds. The suggestion made by the auditor is worthy of adoption.

should be paid into the
Treasury as realised daily.
Should this procedure be
found impracticable
the Vice President might
be directed to receive all
Collections and keep them
in his Office in a Cash
Chest only recording the
same in detail in a Cash
Book to be maintained
under his signature, and
remitted to the Treasury
daily, once a week.

6. The demand, Collections and balance in the Mohaterpa branch have been very clearly recorded and easy of check by the books maintained by the Muntasary. It is the

practice

Practice with him to take all the Collections made by him on Pattahs issued to Cultivators. To facilitate the checking of the actual Daily Collections made by him I respectfully beg to suggest that Bill book with Counterfoils may be introduced for use by this Branch.

Yes. -

7. The Pound Collections are made by a Patel who obtains the signature of parties at the time of liberation of the impounded Cattle in the Columns provided for the purpose in his book. The Cattle impounded generally

Form

from the property of the
poor Class the majority
of whom are illiterate
and incapable of affixing
their signatures to the
book. It is desirable
that as suggested in
para 6 of my report on the
Court of Shemoga Municipal
it, that in addition to the
Demi Bank book prescribed
by Devans Proceedings No.
1310/18 of 17th September 1887 for
Cattle pounds, the pound
Keeper be required to grant
receipts for the monies
received by him in pre-
scribed printed form with-
counterfoil so that the
latter may serve as a
check of the amounts
received

recovered by him and remitted to Treasury. The remittance book of the Patel does not distinguish collections on account of Cattle impounded within the Municipality and those out of Municipal limits. This information had to be obtained from the Taluk Office. As the Collection in the former case is credited to Municipal Funds and that of the latter to District Funds it is desirable that the Patel should be instructed to give details in his remittance book as to particular heads to which the amount remitted by him should be credited.

A sum of Rs 9-12-11
being the pound collection
realised on account of
other Municipalities of
this District have been
erroneously credited to the
Hassan Municipality and
it remains unadjusted
up to date of audit

8 It has been the
practice in the President's
Office to compile the
accounts from the returns
prepared in the District
Treasury instead of from
the accounts and returns
prepared in the Municipal
Office. The procedure
observed might be due to
the ignorance of the Official
in charge of the Municipal
accounts

The Asst. President's
accounts should be
compiled from the
registers kept in
his office and
tallied with the
Treasury figures and
not copied from the
latter. The
correct account Code
Chap. I. Rule 4 clause
1. distinctly prohibits
the compilation of
Controlling officers
returns from the
prepared by the
Treasury.

Accounts & the rules of
practice regarding the
Check of receipts". His
attention might be directed
to this as also to rules 4,
5, 6 & 7 of Chapter I of the
Civil Account Code which
lays down how receipts
are to be checked. I
beg to add that the Clerk
in charge of the Municipal
Accounts has in addition
to this work also to attend
to duties in connection with
statistical and Local fund
Audit which in itself is
laborious. I think to get
over the heavy work he has
to perform he may have
resorted to the above pro
cedure

9 Strange to Lees Oct 20

that the system of granting
receipts for the duties collected
from parties in this branch
also is not in force though
rules and tariffs for the same is
collected from them. The
Writer in charge of these
Collections however began
of his own accord to issue
receipts prepared in
Manuscript with Counterfoils
from 7th November 1890,
and although 656 items
of Collections from different
persons since that time
to the end of March 1891
have been recorded only 230
receipts were granted.
Further a sum of Rs 1/8

is

This requires explanation by
President
Municipality -

Was recorded in the Book as having been collected from one and the same individual. A receipt No. 32 for Lumas 10 only was granted to the same party as per Counter-foil The difference as explained by the Overseer arose by the sum of Lumas ten collected from the individual in Question on the 1st occasion and a receipt granted therefor. A 2d. collection was made from the same individual on the same day being a Thanks day for which a Separate receipt was not granted nor could the Lumas be inserted in the receipt first granted as the individual had left the place.

Rather a severe censure and calls for some explanation being taken of the irregularity by the President of the Benevolent

In Consequence of the
Early total of Collections from
the 29th of April 1890, 1st Remit-
tance for the year having
been to date Treasurer
the proportionate to 30th
June 1890 is drawn in favour
of self and per Glenn Mac
Cosh and the difference
between Remittance and
Proportionate to date
with the remittance made
on 31st October 1890. Also
Whole the actual Collections
from 8th to 29th September
1890 amounted to £. 732 0 7
& drawn £. 732-5-7 more
drawn in excess Received
Rec Cheque for self & Mr Ker
Office in Cheque on Bank for
Bond Remittance on 30th December
1890 by deducting the Amount
from the Collections - as

Pro rata Remit-
tance Income basis
as Charter, Accounts
to the 31st December

6

to that date which
amounted to Rs 79-1-6.
These irregularities clearly
prove that there is no check
whatever on the Collections
made and the suggestions
in para (5) might with
advantage with such amendments
additions that may be deemed
necessary by Government be
introduced at once
The duty on cloths cases
in most instances not readily
collected. Lists of cloths
brought to the Chowkey are
prepared shewing the duty
payable thereon and then
the articles are returned
to owners after obtaining
the signatures of the Merchants
to the lists. The amount

of duty thus due is collected at the close of the month. There are also instances where the arrears have been collected after a lapse of a few months. I think this mode of collecting the octroi duty is highly objectionable The duty ought to be collected before the delivery of the goods to merchants, demurrage being charged for any delay after a certain period say two days in clearing the same. It is desirable that printed receipt books with counterfoils should be introduced at once with instructions that receipts should invariably

Very objectionable & should be a step to abolish at once. —

The suggestion is good and will be a

Yes

unvariably be granted for all sums collected, to serve as a check on collections.

10 The realizations of other Municipalities of the District which had been mixed up with of the Town Municipality in the accounts of the Treasury, have all been adjusted at the close of the year with the exception of Rs 4-9-9 belonging that of Sakleshpur.

The reason for not inquiring this item should be ascertained.

Payments.

11. All the payments have been made, irrespective of the amount, by means of Cheques. In the case of Head Office, Collection Conservancy & Lighting

a Sample Cheque is drawn after the Warrant for the Month is passed by the President. The same rule is observed as regards payments to Police. As regards payments for Public Works an imprest of Rs 1000/- is held by the overseer which is recouped after the submission of accounts and vouchers. The signatures of the payees have been obtained in the Acquittance roll at the time of payment and receipted vouchers obtained from the Petty Contractors and Shop owners respectively for the work done and Stationery &c.,

This is all right & according to Codal rules.-

110

Supplied Statement

No. 3 is appended showing a list of Payees who have not attested the Requisition Roll for payment and also the Amount of Contributions charged for which vouchers are not forthcoming. The Payees Signature should now be obtained and vouchers secured and filed.

12. Payments have all been within the Sanctioned Budget Allotment excepting those referred to in Statement No. 4, where they have exceeded the Grants and no Sanction for re appropriation to meet the excess has been.

Obtained

13 I have to bring
the special notice of
Government the following.
Fort Stones were sold to
one Nariappa for Rs: 27/-
of which Rs 10/- were re-
livered in advance. Instead
of remitting the latter
amount to Treasury it
was paid to another petty
Contractor by name Pillian
towards the work done
in filling in the portrench.
Subsequently the same
Stones were resold to
Veeramma Mahalingamma
for the same amount, viz;
Rs 27/- and the amount
thus recovered was also
not

The transaction is
purely irregular. The
credits in these
instances have
been kept out of
accounts but the
repayment of
the recovery of
Rs: 10/- has been
debited under
"Miscellaneous
"Other Items" items
the amount has
not been credited
in the accounts

Rs 2 remitted to Treasury
but was paid to the Con-
tractor again towards
filling in the trench.
The Accounts do not shew
any particulars of these
transactions. But the
Original Purchaser Mariappa
having put in his claim
for Rs 10/- received from
him being the portion of the
value of the Stones sold
to him in the first instance,
the same has been paid
back and the amount
charged in the Accounts
against Other Items
under Miscellaneous
The matter of the Sale is
still under Correspondence

between the President
and the then Vice President.
The procedure adopted
in the above transaction
is, indeed, very irregular
&c. Work register is
not maintained in the
office. This is very necessary
and it may be kept after
the same form as is
used in the Public
Works Department.
15. The number of
lanterns in use in the
town is shown in the
monthly lamplighters book,
but no separate list giving
description of the same is
maintained. The spare
posts and lamps of the
Municipality have all
been

11 Yes

been distributed to the municipalities of the District during the year and the value thereof has been adjusted.

16. Bound books have been used in all the branch offices excepting in the Cattle pound branch where the pages of the registers kept were loose and almost torn to pieces. Strongly bound books printed with money columns and the pages numbered should be introduced into this branch.

17. Different coloured inks have been used in writing up the Octroi "Register Book" in

no notice of this seem
to have been taken to
put down this bad
practice

18. In conclusion I
beg to observe that English
figures are not being used
in the Account books
and suggest that in
order to facilitate the
checking of accounts the
uniform system of
English figuring may be
adopted.

English ones
should be adopted
to facilitate
checking.

H Hodgkinson

Bhagalpur
10th July 1891

S No. 1

Q. Books maintained by the Hassan Kundby.

I. President's Office

1. Cash Book (Cheque Register).
2. Cheque Books.
3. Abstract Statements of Revenue Receipts & Payments.
4. Baramard Book.

II A. Vice President's Office

1. Imprest Book.
2. Acquittance Roll.
3. Letter Nagadi Book.
4. Register showing the list of Clerks on which last is imprest.
5. Kacha Karda Book.
6. Reward Register.
7. Stock (Tools) Register.
8. Remittance Book.
9. Daily abstract of Receipts.
10. Monthly —— do ——
11. Receipt Books

B Mokatapa

1. Kaidi Book.
2. Kathe.
3. Ded of houses lands &c. Apeapable.
4. Statement showing in detail the Demand, Collection & Balance in incriminals
5. Kammi Jasti Book.

C. Cumbars Office

1. Jemn Police Baramard Book.

D. Patel

1. Pound Register
2. Remittance Book.

17

ucipal Funds for the year 1890—91

Expenditure.

Items.	Actuals of the past year 189 —9	Actuals of the ~~first six months of~~ current ~~and previous~~ year,		Estimates for—		Percentage of major heads on total estimate.	Remarks.
		Particulars 1890—91	Total 1890—91	Ensuing year. 189 —9	Sanctioned for current year. 189 —9		
est on debt							
office charges	Establishment Contingencies	300—0—0 17-4-6	317-4-6				
ction—(a) Octroi		217-6-6					
b) House Tax and Mohatarfa ...		144—0—0					
c) Other Taxes			361-6-6				
d) Rents							
ervancy...							
a) Establishment		1333-5-4					
b) Other charges		294—0—0	1627-5-4				
e	Cart hire Contingencies Uniforms	1115-14-4 15—0—0 51—10—0	1182-8-4				
stration of births and deaths ..							
ting	Lighting Cleaning &c charges	517-8-2 79-7-6	596-15-8				
ic Works— ...							
a) Supervision Establishment ...							
b) Roads, original		10-8-0					
c) Do repairs		444-13-0					
d) Drains, original ...		248-6-6					
e) Do repairs							
f) Water supply, original ...							
g) Do repairs... ...							
h) Buildings, original ...							
i) Do repairs							
j) Road watering							
k) Other works, original	Trench Brick	435-7-6 21-5-0					
l) Do repairs							
m) Compensation		397-2-0					
n) Educational repairs ...							
o) Reserve			1557-10-0				
Carried over			5643-2-4				

Annual Accounts

Receipts.

No.	Items.	Actuals of the past year 189—9.	Actuals of the ~~first six months of~~ current ~~and previous~~ year. Particulars 1890—91.	Actuals of the ~~first six months of~~ current ~~and previous~~ year. Total 1890—91.	Estimates for— Ensuing year. 189—9.	Estimates for— Sanctioned for current year. 189—9.	Percentage of major heads on total estimate.
	Brought forward			5916-13-6			
VIII.	Rents from—						
	(a) Houses						
	(b) Gardens						
	(c) Markets						
	(d) Shops						
	(e) Lands						
IX.	Fines			8-7-3			
X	Miscellaneous—						
	(a) Sale of houses and lands ...		537-4-0				
	(b) Loans						
	(c) Interest on securities and loans						
	(d) Pounds		223-10-6				
	(e) Land Revenue						
	(f) School fees						
	(g) Sale of manure		112-0-10				
	(h) Scavengering fees ...						
	(i) Sale of grass		82-4-0				
	(j) Sale of smuggled goods ...		1-10-0				
	(k) Amarayi		18-15-4				
	(l) Notice and warrant fees ..		3-8-0				
	(m) Contributions		138-1-0				
	(n) Other items		(x) 388-1-5				
				1505-7-1			
XI.	Payments for Municipal services rendered to individuals						
XII.	Grant-in aid						
	Total Annual Income.....			7430-11-10			
	Opening Balance.....			4765-11-6			
	Total Gross Income			Rupees 12,196-7-4			

(x) Sale of fort Stones — 10-9-0
Interest — 0-1-7
Sale of trees — 23-5-6
Value of Cinchona plants supplied from Nuwara Eliya to Belur Mandiram — 111-3-0
——do—— to Castlereagh — 152-4-8
Revenue of Chemmary patna mandiram Erroneously credited — 14-15-8
——do—— to Castlereagh — 44-9-9
Refund of interest — 71-0-3

Expenditure.

Items	Actuals of the past year 189 —9	Actuals of the ~~first six months of~~ current ~~and previous~~ year.		Estimates for—		Percentage of major heads on total estimate.	Remarks.
		Provisional 1890—91	Total 1890—91	Ensuing year. 189 —9	Sanctioned for current year, 189 —9		
		Brought forward	5643-2-4				
table Grants—							
a) Dispensaries							
b) Hospitals							
c) Vaccination		6-4-1					
d) Maternity		155-0-1	161 4 2				
e) Langarkhana							
f) Chuttrum							
g) Orphanage .. .							
h) Other charitable institutions .							
ıtion							
llaneous—							
a) Repayment of loans ..							
b) Refund of excess collections .							
c) Cattle pounds							
d) Rewards to dog and snake killers		32 11-6					
e) ~~Transfers~~ .. Gardens		36-0-0					
f) Pension charges							
g) Fairs and Festivals ...							
h) Other items		121-10 10	190 6 4				
bution to Local or Provincial							
ıds							
ıent of debt							
Total.. ...			5994 12 10				
g Balance			6201-10 6				
Grand Total.. ...		Rupees	12196-7-4				

Arrears of Municipal & Mohalladari outstandings on 1st April 1890 — 126 " 8
Add Demand for 1890-91 — 4234 " 9
Total Demand to be collected during the year 1890-91 — 4360 1 5
Actual Collections — 4049 15 5
Balance outstanding on 1st April 1891 — 310 2 "

Cleaning — 66-0-0
Board charges — 2 2 4
Dressing — 1-11-3
Umbrella — 1-0-0
Medicines & Chemicals — 14 15-8
Stationery — 10-0-0
Belts — 6-0-0
Tools — 8-1-4
Pots — 1-1-10
Plant — 6-8-0
Postcards for revenue — 5-9-1
Figures — 1-2-0
Baskets — 4-7-4
Dressing charges — 2-0-0
Notice Boards — 1-0-0

Statement Showing the Actual ~~Approximate Estimates of~~

Receipts.

No.	Items.	Actuals of the past year 189 —9.	Actuals of the ~~first six months of~~ current ~~and previous~~ year. Particulars 1890—91.	Actuals of the ~~first six months of~~ current ~~and previous~~ year. Total 1890—91.	Estimates for— Ensuing year. 189 —9	Estimates for— Sanctioned for current year. 189 —9.	Percentage of major heads to total estimate.
I.	Octroi Class I—(*a*) Cocoanuts fresh ...		45-11-				
	(*b*) Cocoanuts, dry		13-10				
	(*c*) Betel-leaves		123-8-				
	(*d*) Sugar		94 6				
	(*e*) Jaggory		64-4				
	(*f*) Ghee		72 15				
	(*g*) Butter						
	Class II Sheep, goats and bullocks.		364-12				
	„ III Oil, oil-seeds						
	„ IV Timber—teak and black wood						
	„ V Drugs, gums, &c. ...						
	„ VI Tobacco & tobacco Stalks..		181 15				
	„ VII Cloths		1691-9-8				
	„ VIII Metals						
	Total Octroi.....			2652-13-6			
II.	Tax on houses, buildings and lands ...		2033-4	2033-4-			
III.	License Receipts—						
	(*a*) Liquor shops						
	(*b*) Other Licenses						
IV.	Carriage Tax						
V.	Tax on Animals						
VI.	Tolls and Ferries .. .						
VII.	Other Taxes—Mohatarfa—						
	(*a*) Shop Tax		876-12-				
	(*b*) Loom Tax		52 0-				
	(*c*) Oil-mill Tax		44-0-				
	(*d*) Cart Tax		258-0-	1230 12-			
	Carried over			5916-13-6			

No 3

Progress Accounts not attested in the Collectorate

Month	Particulars	Amount		
April/90	Sannidh October Pension	5	0	0
May	Lunga —do— ackg	3	10	8
Oct/90	Sannidh —do—	1	7	3
	Payments for which vouchers are not forthcoming -			
Aug/90	Amount charged 9/9 Contingencies in May/90	0	14	0
Feb	—do— pr Rs 2-5-9	0	2	8
Feb		0	6	8
Nov		1	9	6
Dec		0	10	4
Aug/91		0	9	0
Aug		1	7	8
Mch		0	9	4
	9/9 Police Contingencies for the year including Oil	15	0	0
Oct/90	For Rs 2-2-0 & Rs 2/- paid as Reward for Killing dogs & Snakes in Oct & Dec/90 respectively details pr Rs 1/10/- & 1/6/- only have been forthcoming - the Amount paid in Excess should be explained -	0	10	0

Sch No. 4.

Showing the items which have Exceeded the sums provided in the Budget for 1890. 91.

Particulars	Amount provided in the Budget	Amount Expended	Excess of Expenditure over the grant
	£ s d	£ s d	£ s d
Head Office			
Contingencies	0 0 0	17 4 6	17 4 6
Lighting			
Lighting &c Expenses	494 0 0	596 15 8	102 15 8
Public Works			
(M) Compensation	300 0 0	397 2 0	97 2 0
Dust bins	0 0 0	21 5 -	21 5 -
			238 11 2

(General Serial No. 30).

OFFICE OF THE DEWAN OF MYSORE 3549 L296

189

From The Comptroller of Mysore

To The Chief Secretary to the Dewan of Mysore

Dated 15" July 91

Despatched 16" July 91

Received

Enclosures No. Two

General No. 1498

No.

Submitting in continuation of his letter No. 1490 of 14 instant the reports of the Audit of the Accounts of the Bangalore City Municipality for the year 1889-1890

Cecil Brown

Comptroller

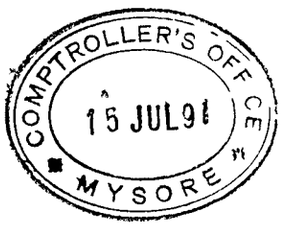
16/7/91

SECTION

FILE No.

SERIAL No.

53



17

1698

OFFICE OF THE COMPTROLLER OF MYSORE
Bangalore, 15th July 1891.

From

A RANGASWAMI IYENGAR, ESQ, 35
Comptroller of Mysore.

To

The Chief Secretary
to the Dewan of Mysore

SIR,

In continuation of my letter No 1490 dated 14th July 1891, I have the honor to submit copies of the reports of the audit of the accounts of the Bangalore City Municipality for the year 1889-1890 by an accountant of my office, received from the Vice President with dockets Nos 334 and 420, dated 25th June and 14th July 1891 respectively.

I have the honor to be
Sir
Your most obedient Servant

A Rangaswami
Comptroller

57 17

The Vice President
City Municipal Board
Bangalore

Sir,

I beg to report that, under order from the Comptroller of the Mysore Government directing me to audit the accounts of the Bangalore City Municipality, I have duly gone through its accounts of Receipts and disbursements for the half year ending 30th September 1889 and to state that my examination of them has elicited the following results

I Collection Branch

Collection

-2- My examination of the Municipal accounts began with those relating to collections of Taxes, &c which constitute the Municipal Revenue and I confined myself to such

accounts for 1st
1889-90; and, after a careful scrutiny
of all the subsidiary vouchers,
such as, chellans, &c, as also of
the Cash Book kept by the Collector,
I am able to report that all monies
received from time to time at
the Collectors' office were duly credited
in the Cash Book and punctually
remitted to the District Treasury,
and the monthly Cash balance
Statements verified by the latter.

I propose to submit my report
relating to Demand when I have
examined the accounts for the
2d half year by which time
the Municipal Journalizing will
have been settled.

3. It is found to be the practice Counte
with the Municipal Shanbogs Recep
in the case of Collection of Loans
and Act Mull taxes, to grant, receipt
on loose slips, under their own
signatures which remain with

the Ja[illegible] payers and it must be remarked that, for an aggregate amount collected by a Shanbhóg, there is no reliable record to ensure the actual collection, beyond the statement furnished by him. To remedy this practice I would suggest the use of printed Cheque Receipt books with counterfoils to admit of the collections made by them in 3 instalments being clearly shewn in the cheque margin.

Book Register of Kadurfa

4 In the case of Collections of Kadurfa and other taxes leviable in the suburbs of Bangalore a detailed Register shewing the Demand against each individual tax payers or item, is found to be absolutely necessary, as no such Registers as at present maintained in the office.

Deposits

5- All items of Deposits are at present entered in a

the General Cash account, I have found that no receipt Stamps have been affixed to vouchers for repayment of Deposits, wherever the payment has exceeded Rs 20/- In all such cases Receipt Stamps should, as a rule, be affixed.

A new head, "Deposits," may be opened in the account, and any undisbursed balance brought to the credit of that head and repayments being Charged against the same head - A few of the items which fall under Deposits are shewn hereunder, as an example.

(a) Contract Deposits
(b) Taxes and License fees pending final Settlements
(C) Items drawn in previous Year and now temporarily held at the credit of the Municipal Engineer for future payment.

Currency notes received in halves by post in payment Currency Notes

of taxes as deposit of account until receipt of the other halves. The amount of such currency notes, on receipt of the 1st halves should at once be credited in the Collector's Cash book and shewn as balance in hand, till receipt of the other halves

Remittance book. 7. The remittance book with which money is sent to the Treasury does not appear to be brought back the same day but as a rule on the following day. There is no necessity for the book being left in the Treasury when the money has been paid into and acknowledged by the Treasury.

License Fees 8. The license fee leviable from each firewood stall is Rs 5/- which Rs 3-4- only were shewn in a few instances by reason of the applications for licenses for

received at a later period. The sanction of the Vice President to such a procedure was necessary.

9. The auction sale of the rent for the Agrahara Cart stand having been held in June instead of at the beginning of official year

Rent for cart st near A gate

The measure resulted in the collection of rent for 10 months only instead of for the full year.

10 The auction sale was held in Iraq and the remarks in the foregoing para applies also to this

Rent-q. l near Tharam

Head Office Branch

11— Manuscript Registers have been kept for all purposes, while mounted one can with advantage be brought into use, which will no doubt help an easy examination of the accounts and saves a good deal of clerical labor

Registers

12 I have ascertained that whenever Tobacco is issued from the Kotis by wholesale Vendors

Tobacco

in payment ~~etc~~, 1/2 a cent of Tobacco extra is given to retail sellers as an allowance over every hundred of Tobacco. This seems to be a long standing — practice such issues should I consider be deducted from the stock Register of Tobacco as this process will afford means to check the stock in hand of any wholesale vendor at any time

13 The quantity of drayage is not struck and deducted periodically from the Tobacco stock Register. If this is done, the balance in the account and the stock in hand will compare.

drayage —

III Expenditure

14. Regarding expenditure it is satisfactory to note that all vouchers upon which payments were made, have been properly dealt with at the Head office before any item was brought on the Cash book as a final charge

payments —

of cash payment or by the demand of cheques, and acknowledgements in both cases were duly taken from the payees

15- A certain Sanitary Inspector draws pay Rs 20/+5 as Horse allowance, total Rs 25/- a month and no receipt Stamp therefor has been affixed in the office acquittance roll since April 1889 and for previous months also under a misapprehension that Horse allowance was not a part of his salary - A stamp is under the rule necessary whenever a payment exceeds Rs 20/- It is therefore incumbent that he should affix a stamp in the acquittance roll of every month from the date he commenced to draw Rs 25/- per month. Receipt Stamps

16 - All pensionable employes of the Municipality should keep service Registers agree Service R

to

to Dewans Proceedings No 331, 01
314

of 6th September 1887.

In all cases of the breaking up of the pay of any members on the permanent establishment even as a temporary measure the sanction of the Government to such a course is absolutely necessary

17. The accountant, on receipt by him of pay bills for payment is in the habit of making references to the previous months' accounts to satisfy himself that those charges have not been already paid. To obviate this practice which is productive of confussion while unnecessarily occupying the accountants time, I would propose that a register may be opened which for the purposes of audit, will contain (1) the sanctioned scale of Establish-

ment

Order of Pay bills for

in detail of pay bill for each
month & (3). note of any alterations
under sanction in the scale of
Establishment. This will enable
the accountant without going
back to previous months bills,
to at once find out for him-
-self that any charge made
in a bill has not exceeded the
sanctioned scale finally the
totals of such entries will be
the figures of actual expenditure
incurred during the year.

18- Advances are made more Advan
than once in a month to the to P
Pound Keeper, the Market Sergeant Keeper
in charge of Incurable Paupers &c
for the purpose of feeding unfounded
Cattle and for the purchase
necessaries for the Paupers.
Details of expenditure have not
been furnished to the Head office
If instead of recurring advances
being

being made for permanent advance is allotted for the above purposes recoupments could be effected by furnishing details of expenditure.

IV Public Works

Annual Rolls

19- The "Nominal Rolls" now furnished by the subordinates of the Municipal Engineering Establishment, Showing the work done by them, are not complete in themselves as they do not embody the fuller information to the Progress made in respect of any work done during 10 days. To ensure fuller information regarding Municipal Works the nominal roll and measurement forms in use in the D P W may be adopted in their entirety

Register of works

20- Register of Works executed for the Municipality under estimates sanctioned by the

Government

Government is
as necessary

21- A Register of tools in stone in addition to the stock Register should be maintained. | Register of Tools

22- The conservancy overseers have not furnished monthly returns of tools issued to and returned by them into the stores from 1st April 1889. No return showing the number of tools in hands of the Conservancy overseers on the 31st March /89 has been received at the Municipal Engineers office. These returns are to be rendered to the Municipal Engineer's office every months | Returns

23- There is no record in the Engineers office to show the number of Lanterns and Cresets or oil posts existing in the city. A list of these should be obtained and included in the register | Municipal Lanterns

24- The sale proceeds of Trees and cut | Remittances by municipal subordinates

Contingencies are at present paid by the Municipal Overseers into the Municipal Engineer's office which in its turn remits the same to the Collector's office. The use of such a channel may be avoided by the Municipal Overseers remitting such monies direct to the Collector furnishing at the same time to the Municipal Engineer the Hazaz (Sale) particulars for check and final transmission as vouchers, with the Municipal Engineer's monthly statement to the Collector's office.

25. With your permission I have drawn up a Memo for guidance of the Collector and the Accountant in dealing respectively with Receipts and Expenditure of Municipal Funds which I beg to append hereto.

26. In conclusion I beg to

which I have considered necessary herein to make upon an examination of the accounts for a half year, taken together with the Memos which I have drawn up for guidance of the Collector and head office will, if carried out, enable the officials to keep their accounts in a more systematic and efficient manner.

Bangalore
31/1/90

I beg &c.
(Sd) Krishna Row
Auditor

"True Copy"

W. Thomson
Vice President

Receipt of money

1. The Treasury Pattu (chalan) with which money is presented will be handed first to the Accountant who, if there be no objection to the receipt of money will enter it in a Rough Register and assign serial number to the chalan and initial, next, the person making the payment will present it with the cash to the Shroff through the Collector who should initial the Entry in the accounts' Rough Register and endorse the chalan with the word "Credit," under his initial. The Shroff, entering the amount in his Register, will sign and return the chalan to the Collector who will then enter the amount in his Cash Book in detail, granting receipt to party duly signed by the Shroff and himself, in acknowledgement of money. The signature of the party should be obtained on the reverse of the margin of the receipt form in token of the issue of its counterfoil. The Collector must

Compare the total, with those of the Accountant's and Sheriff's Registers and attest the latter.

2. If there be no transactions on any day the fact should be noted in the Cash Book — No transactions

No blank space should be left in the Cash Book either of the Collector or of the Sheriff between the total entry of that day and the 1st entry of the following day. Blank space in the Cash Book &c

4 — The Totals of the amounts in the Cash Book, the Sheriff Register, Irish Party, receipts given to parties &c, should invariably be written in words by the Clerks Concerned Total amo. to be written in words

5 - The several amounts detailed in the Cheques will be posted daily into the appropriate sub-Registers, the Clerk's so posting noting the fact on the back of the Cheque — Posting in sub Registers

In all Registers the opening page should show the several items contained therein, pages being given to the Registers themselves. Indexing the Registers.

7. No erasures should on any account be permitted in the Register, Erasures and

Cash

as the Book. Challan or other voucher
Alterations will always be made in
red ink under initials

ied Rent 8- In the case of periodical fixed
collections such as rents, license fees,
&c, the authority sanctioning the levy
should be noted against the Item
a note being added whether the amount
is collectable monthly, quarterly &c

ernment 9 The daily amount of Government
e of share in the Octroi Collections receiv-
roi collec- -ed, will invariably be credited in the
tions Collector's Cash Book and made over
to the Head office for remittance to
the District Treasury as usual with
the separate Remittance Book

nusual 10 All fines imposed upon Contractors
ines under orders recorded by the Vice-
President in the Sanitary Inspector's
diary will invariably be entered by
the Collector in a Register with his
initials and recoveries noted against
them

egistrial 11- The Sanitary Inspector and the
ines Octroi Manager who generally prose-
-cute the Municipal cases should-

forwarded to the Collectors office
a Statement (Form as accompanies)
which should be filed by the Collector
in view to its being eventually checked
with the remittance vouchers received
from the Courts, and the Magistrate
be requested, in cases of recoveries
of Municipal fines, to separate in
the remittance Vouchers the costs
incurred from the amount of fine
inflicted upon persons for Municipal
offences.

2 The existing number of bandy
stands should be entered in the Band
Register and the License fees collected
be noted against each entry. The
present practice of entering the names
of bandy stands as each license is
issued is objectionable as it does not
afford correct information as to
the full demand due on the existing
number of stands.

13. The only register showing the collec- Subscr
tions on account of Rifle Volunteer on
Band is the subscription book kept o Rifle
by the office Duffadar who is entrusted ter B
with the collection thereof. It is
therefore necessary that a duplicate

registers should be kept in the office and the daily remittances made by the Diffadar should be entered in in the latter.

Bangalore (RD) Krishna Rao
31st January '90 Auditor

"True Copy"

B. Rathnamma
Vice President

for prosecuting persons for offences against Municipal Law and the fi
inflicted by the Magistracy during the month of _____ 18.

Month + Date	Particulars of advance	Amount of advance	Name of the party fined by the	Case No	Amount of Fine	Remarks

Minutes for guidance in the Account Branch of the Head office of the City Municipality, Bangalore

(41)

Cheque Book

1 The Cheque Book is to be kept under lock and key in the personal custody of the Vice President. Before issuing a Cheque Book into use, advice will be sent to the Treasury officer, of its number and of the serial Nos of the Cheques it contains.

Payment of money

2 The bill or other voucher presented as a claim for the money will be received by the Manager and sent on to the Accountant for check and audit, and then laid before the Vice President, who, if the claim be admissible, will pass an order in writing for payment at foot of the voucher, and draw a cheque for payment above Rs 20 and hand over to the party, taking his signature with the date on the reverse of the Cheque Margin

in/n of of the law
the Cheque. Payments for Rs 20/-
and below being paid from permanent
advance; should be
entered in a register and paid
by the Sheriff, a receipt obtaining
the signature of the party in a
book, in proof of his having
done.

Vouchers entered in the Cash
Book should be numbered in Cash B
a monthly consecutive series.
The Cheque number issued for
payment of each bill should
also be entered in a column
against the entry.

4 For the purpose of meeting petty payments, a sum of Rs 100/- (one hundred) should be drawn once for all, (if not already drawn) and the amount of petty payments met out of this sum will be recouped on a bill with Vouchers being rendered by Cheque on the last day of each month, and during the month also if

Permanent advance

necessary

any, so that the full sum
of Rs 10 of his any such received
too late for remittance to the
Treasury on the last day of the
month must always be shewn
in the monthly accounts as
such in the hands of the Collector.
Under the existing practice, advances
are drawn by cheques, and any
sum unexpended out of them at
the end of the month are included
in the opening balance on the
first of each month, and expendi-
-ture is shewn in the monthly
Cash account to square up the
accounts. This procedure causes
much confusion in accounts

except Stamps

5— Receipt stamps are necessary
for all sums exceeding Rs 20/-,
save those given by, or on behalf
Government, and such stamps
are to be so defaced that they —,
cannot be used again

Lighting

6. The Lighting Inspector should,
on receipt of bill from Lighting

Contractor

Contractor, deduct the
inflicted by the Vice President
as recorded in his Diary, from
the total amount of the bill,
and enter the net amount and
countersign. A cheque should be
drawn for the net amount due
to the Contractor. The gross amount
of the bill should nevertheless be
entered on the debit side of the
Cash Book, the difference being
credited, as fines realized under
proper head, with the remark "adjusted
by transfer" The Accountant should,
in token of his having checked
the deduction of fines, initial
the Diary of the Inspector.

7- A monthly list of Cheques drawn List
should be prepared and sent to the Che-
Treasury officer along with the
memo for verification of the Cash
balance, with a request that the
unpaid cheques may be noted
thereon and the same returned.

The

The present practice of ascertaining personally such facts from the Treasury records as objectionable

pay abstracts & To enforce an effectual check on the payments on account of Establishment, a foot note may be made in the office acquittance books of the respective branches, showing the persons on leave during the month When there are no absentees, a remark to the effect that there are "no absentees during the month" may simply be made In cases where separate pay abstracts are received, leave statement should accompany and the usual stamp certificate when necessary, should also be added.

Fines 9. The fines imposed upon Government servants should be deducted from the pay bill for the month the net amount only being drawn for disbursement.

10 These amounts undisbursed pay — Pay
should not be credited in the Cash
Book but deducted from the total
amount of the next bill, if the
absentee does not return to duty
before the preparation of the next
bill.

11 Bills for rewards for catching — Reward
monkeys should be supported by
a certificate from a responsible
official of the Municipality to
the effect that the monkeys have
been caught.

12 When refund bills are presented, — Refunds
they should be certified before
payment is made by the Collector,
to say that the amount was
credited in the accounts. He must
then make a note in his Cash
Book in red ink against the credit
entry "Refunded on the ——",
to prevent second payment being
made.

13. Official acknowledgments are — Remittances
to be obtained for remittances made — to Se
to

to Senior Surgeon for annual vaccination, and to other officers

entries 14. Erasures are forbidden in registers, Cash Book &c - Corrections should be made in red ink and the initials of the Vice President obtained thereto.

Corrections and Alterations 15. Corrections in the bills presented for payment should be attested by the parties signing the same Any corrections made by the Vice President in his orders for payment should be attested by himself

Paging 16. Paging Cash Book, registers &c is absolutely necessary

Note Book 17. The Accountant should maintain a note book for recording any important letters or orders for his own information and guidance

File Book 18. The Proceedings of the Government as received, should be regularly filed for ready reference.

Letter Register 19. In the Tolls office Store Register the

weights should be noted. The entries in the Vardi book should be attested by the Clerk who enters them

20. In the stock register of tobacco, L should be shewn the numbers of licenses against the names of the license-holders

21 Permits should be issued P by the Manager, in his absence by the Senior Official of the Kothi. The amount therein entered should be written in words in ink, and the permit margins initialed.

22. The Acting Manager of the Signature Kothi should invariably attest all the entries in the registers kept in the Kothi.

23. The totals of amounts in Cash Book, Counterfoils, Cheque margins and all payment vouchers etc should invariably be re-written in words by the Clerks concerned

Total Amount to be written in words

Bangalore
31 January
1890

(20) Krishnakoor
Town Cutcherry
H. Mann
Asst. Commr. & Dist. Magte

8 L

L.

The Vice President

City Municipal Board

Bangalore

Sir,

I beg to report that I have gone through the accounts of the City Municipality from October 1889 to March 1890 with the exception of the following -

I The House tax Demand, Collection Register, as also Remission account of the 1st, 3rd, 4th to 6th Divisions

II Octroi department Accounts.

III Public Works accounts.

2 My audit of the accounts began in the middle of May 1890, with the following result. -

I - Collection & Branch

Collection & Remittance

3 A careful examination of all the Challans &c showed that the sums entered in them have been brought on to the Collectors Cash book and duly remitted to the District

Treasury

statements verified by the District Treasury.

4 The Jamabandy and the collection Jam
take place simultaneously from October
to March, but no definite period for each
appears to have been fixed.

5 The 2nd Division Shanbagues Register Sham
of Demand and Collection for the year in Register
1889-90, which was stated to be complete House Tax
and closed in September 1890, disclosed the
following defects:-

(a) Paging not given to Registers
(b) The index Street war is opened
(c) The total Jamabandy for each street
is not entered in ink.
(d) The abstract showing the street war
Jamabandy is exhibited in the
Register
(e) In the case of Houses rents which
are increased or decreased in the current
year, the figures in the Register of
the previous year are altered to
form a guide for the preparation
of Current years Register this is
contrary to rules and should not
be permitted
(f) A Remission Register is not maintained,

nor are all the remissions noted in the Column presented for it in the Demand Collection Register

Survey Register. 6. The Surveyor keeps in the Register maintained by the Collector is not authenticated by the Vice President, except in the case of a few items in which appeals were made

Demand Collection Register of 2nd Division. 7 An item of Rs. 36, which pertained to the demand for 1881-82, is shown as remission in the accounts for 1889-90 To ascertain whether the said sum was outstanding or not, the register for 1881-82, is not forthcoming, as it is explained that the same was destroyed by white-ants.

Remission 8. In the statement of remission during the year 1889-90, prepared by the Shahdrug 2nd Division, a sum of Rs. 11, is entered in excess of the amount granted the details are as follows -

2nd Division

Dingare Road Shop No 79	1889-90	Rs 3	The rent of the shop was reduced from Rs 6 to Rs 3 from 1888-89 under orders of the Vice President Accordingly the sum of Rs 3 was shown as remission for 1888-89 and Rs 3 again for 1889-90 though the demand for the latter

year

Arlcpet House 9r. 32	1887-88	Rs. 5.	Shown as remission though not authorized.
Police Road Shop Nr. 66/1	Do.	Re 1.	Remission was only for Re 1, while Rs 2 are entered.
Shanbogue Venkatappa's street Cart 9r. 2/1	1888-89	Rs 2	Remission granted for Rs 2 (vide Inspection Report of the Collector dated 31st January 1890), but the sum is shown in the Register as having been collected on 5th November 1889.

9. In the matter of Tax payers' outstanding bills which are in the hands of the Shanbogue 2nd Division, I was rendered unable to make an examination of them with the out: standing arrears as the Shanbogue pleaded that he could not collect them in order as he has been deputed to Census work. Outstanding Bills

10. The Registers of the Shanbogue, 3rd Division, from 1882-83 to 1888-89 are stated to have been sent to the Court for certain reference; so they were not produced, and the rest did not come under my examination as the Shanbogues Con: cerned are on Census duty. Demand & Cn Registers of the 1st 3rd & 6th Divisions.

11. The Contract amount of the Market for March 1890, viz: Rs. 215, has not been recovered and credited in the account. Vegetable Market

12. The Contract amount of the Slaughterhouse S[illegible] Wes.

for March 1890 has not been recovered and credited in the account

Table Market & rents

13. The rents for two shops which are occupied by the Octroi Department for storing tobacco, are stated to have been brought on to the Rent Register month by month. This procedure is unnecessary. A note in the Register to show that the shops have been in occupation by the Octroi Department, will suffice, but that Department should be required to furnish a certificate every month to that effect.

Rent of Land.

14 Rent of Land in Sharamandal Petè from 16th January to 31st March 1890 at Rs 2-15-0 per mensem, has not been recovered as also the arrears of Rs 3-12-0 for 1888-89

Rent by Timber Merchants

15 Rent amounting to Rs 255 for 1889-90 due by Timber Merchants for the sites occupied by them on the Mysore Road, has not been recovered.

Rent of pasture land

16 The rent of the pasture land in the Fort for 1889-90 was Rs 495, of which Rs 295 has been recovered, leaving a balance of Rs 200 outstanding.

Mutton Stalls

17 In a few cases, license fees for Mutton Stalls for the year 1889-90, were recovered in lumps in March 1890 instead of in two

cumstance under which stall was allowed to be opened without license is not explained

18. The License-fee for Charcoal Depot was recovered in February 1890 instead of in April 1889, the Depot seems to have existed in the previous year, but the Register of that year is said to have been mislaid

Charcoal

19. Licenses for badges of Jutka drivers are renewed every year free of charge on proof of their having obtained the badges from the Municipality in the previous years on payment of Re 1 each. No entry is forthcoming in the Register as to when the original licenses were issued. The Register for the year 1888-89 is stated to have been mislaid. ✓

Jutka drivers

20. Cart stand license-fees for the half year ending March 1890 as shown below, has not been recovered

1st	Item ———	Rs. 36-11-2
2nd	do ———	" 8-4-3
3rd	do ———	" 7-4-4

21. The Haraz Patty, under which the sale proceeds of Avenue Branches amounting Rs. 1-2-6 was credited in the Collector's Cash Book on the 14th February 1890, is not produced.

Sale Avenue Branches

2. The vegetable Market and Slaughter

House Contractors Security Deposits amounting to Rs. 366, received in March and April 1890 were only entered in a Deposit Register, and the sum kept out of account The sum in question was remitted to the Mysore Government Savings Bank so late as the 12th August 1890

rity Deposits 23 The security Deposits received from the Manure Contractors on the 26th March and 1st April 1890, namely, Rs 291 was entered in a Deposit Register and kept out of account, but was brought on to the Collector's Cash Book on the 10th June 1890 after its deposit. In previous instances the Security Deposits received from Manure Contractors were treated as Casuals for the 1st quarter and accordingly credited in the Cash Book but in the present instance, the circumstances under which the deposits were not brought on the Cash Book until two months after its receipt, is not explained

posit Register 24 The deposit accounts are in confusion. The sums received under this head are kept out of account, the credits and withdrawals are entered promiscuously, which renders it difficult for any one to trace the actual amounts at credit or in balance, in respect of any particular item for which deposit was made, as also to trace any payment made in case in which such is refunded,

in the absence of any note to that effect against the credit entry. A form of the Deposit Register was given to the Collector, a copy of which is now appended.

25 No accounts were furnished to enable me to examine the adjustments of withdrawals from Government Savings Bank Deposits

26 Challan No 235 for March 1890 for Rs 100 credited in that month, was not produced. Cash Book.

II Octroi Branch.

27. The accounts of the octroi department (October to March 1890), were stated to have been brought to the Collector's office, but the whereabouts of those accounts are not known thus, there was delay in checking these accounts. Octroi Depart.

III Public Works

28. In my report on the first half yearly accounts of 1889-90, I suggested that all remittances on account of sale proceeds of Avenue branches &c., should be made direct to the Collector's office, and not to the Municipal Engineer, which course was approved of by the then President, but the Municipal Engineers office continues the practice notwithstanding. Latterly I desired the Municipal Engineer, by memo dated the 17th October 1890 to direct his clerk to attend the office, while the accounts were P W account Remittances

branch showing all the remittances made by their Subordinates; but neither the clerk attended the office, nor was the memo furnished to me. The audit of the accounts of that branch, had, in consequence, to be kept back.

IV Expenditure

29. All vouchers are forthcoming in support of payments as well as the orders authorizing the same.

30. A sum of Rs. 1275-8-7 appear as an advance from the Municipality during November and December 1889 for decoration towards the reception of H. R. H Prince Albert Victor of Wales, of which Rs 1219-4-10 has been adjusted leaving a balance of Rs. 56-3-9 The late Vice President passed an order that the latter sum was to be adjusted on receipt of money from the Deputy Commissioner, but the balance still remains unadjusted.

31. Mr. Naram Row, Police Inspector of Nagamangala was transferred as

the Municipality as Inspection
from 1st to 14th Jan 90, vide Pr 23-7-9.
This is not a charge debitable to Municipality,
he was not entitled to Transit pay
from Nagamangala to Bangalore,
and Travelling Allowances, if the transfer
was made at his own request (vide Rule
13 Sec. 160 of the Civil Leave Code and
Sec. 24 of the Travelling Allowance Code)
32 In the memo appended to my Permanent advance
first half yearly report for 1889-90
para 4, I suggested that a permanent
advance of Rs. 100, be made for making
petty payments, and that the practice
of including the unexpended portion
of the amount drawn by cheques in the
opening balance on the first day of
each month, should be discontinued.
as also that no deposit amount should
be kept out of account. This was
approved by the then President, but
evidently no effect has been given to the

aforesaid suggestions

Receipt Stamp 33 Receipt Stamps, required to be taken from the Sanitary Inspector from the date he commenced to draw his salary which exceeded Rs 20 were not duly obtained though pointed out

Conclusion 34 In concluding this my report, I beg to state that various circumstances which I have repeatedly brought to your notice for obliging attention, came in the way of my scrutinizing all the accounts of the Municipality, and thus prevented my making an elaborate report as I endeavoured to do This fact combined with the orders of the Comptroller directing me to proceed at once to Bangalore on other duty has rendered necessary the submission of this my brief report which is short of the results of examination of the accounts relating to the other Divisions of the Municipality

I beg to remain,
Sir,
Your most obedient Servant
(Signed) J Cristina Row
Auditor

Bangalore
4th November 1890

True Copy

Compared

(General Serial No. 30).

3638

1891.

L3064

From The Comptroller of Mysore

To The Chief Secretary to the Dewan of Mysore

Dated 17 July 91

Despatched 18" July 91

Received

(41)

Enclosures No. Nil

General No. 1552

No.

Submitting the Auditor's Report on the audit of the Accounts of the Kolar District Head Quarter Municipality for the year 1890-1891

Local Boards

No 1791

SECTION Municipal

FILE No. 57-90-1

SERIAL No. 30

No. 1552

OFFICE OF THE COMPTROLLER OF MYSORE,
Bangalore, 17th July 1891.

From

A. RANGASWAMI IYENGAR, Esq,
Comptroller of Mysore.

To

The Chief Secretary
to the Dewan of
Mysore

SIR,

In continuation of my letter No. 1478 dated 16th July 1891. I have the honor to submit the report on the audit of the Accounts of the Kolar District Head Quarter Municipality for the year 1890-91 by an Accountant deputed for the work from this office.

The report has been reviewed by the Office, and some remarks have been noted against the several objections and suggestions made by the auditor.

I have the honor to be
Sir
Your most obedient Servant

A. Rangaswami Iyengar
Comptroller.

Statement 3

COMPTROLLER'S OFFICE
1 JUL 91
MYSORE

Report on the Audit of the accounts of the Head Quarter Municipality of the Kolar District for the year 1890-91

I examined all the books and accounts maintained by the above Municipality Vide Statement No 1

2 I beg to submit a statement (Ex. No. 2) showing the Receipts and Expenditure and the balance in favor thereof for the year ending 31st March 1891.

Collection

3. My examination of the Municipal accounts began with those relating to collections on account of Monaturfa, Octroi and Pound, which are the main sources of the Municipal Revenue. After a careful check with all the vouchers such as Chalanes, I am able to report that all monies collected from time to time, by the Chambrapus & other Assistants &c as per their Kaidi accounts have been duly remitted to the Taluk Treasury with an Head Putties and the fact is verified thereon by the Taluk Officials. These credits have to

checked with the C Account
Treasury and the Registers maintained at the
Municipal Office (statement No 1) and found them
to be correct. It must be remarked that
a separate Cash Book ought to
Cash Book must be maintained at the
municipal Office and when collections are
made by the Municipal Officials, they
ought to
must be sent to the municipal Office for
credit in the Cash Book and afterwards
remitted to the Taluk Treasury along with
a separate Remittance Book.

Generally receipts are granted
to the Tax-payers, as is found to be the
practice, on loose slips by the Shanbogues
under their own signature. It is necessary
that printed Receipts Books with Counterfoils
should be introduced which will enable anyone
to have a check over the collections, as there is
no reliable record to insure the actual
collections, beyond what is furnished
by them.

It is also in practice that the daily
collections made by the Shanbogues are
not paid into the Municipal Office or into
the Taluk Treasury, the same or the
following day, but they are kept till the
end of the month and then remitted to the
Treasury. This practice is objectionable

and

and should be kept up to and the system of daily or weekly payments into Treasury, should be introduced.

A sum of about 12 being municipal Octroi fees collected from defaulters in June 90 and March 91, has been erroneously credited under Land Revenue in the C Account of the Taluk Treasury, instead of to Municipal Funds. There is no record as to the number of persons served with Octroi during the year & what amount has been received on this account and how much has not been remitted by the Shanbogues It is necessary that forms of Octroi Books with Counterfoils be introduced which will serve as a check over this collection also.

The most important book that is to be maintained, is the Jama Kate or Individual Ledger showing the demand collection and Balances under the head Mohatarfa Taxes. This book has not been written up by the Shanbogues for the year 1890-91 Consequently no information is forthcoming in the Office regarding collections and outstanding balances The fact has been reported to the Deputy Commissioner who has promised to get the book ready and send it to the Comptroller for check. The

Deputy

Register alluded to is an important
thing & I think be maintained in the Presidency
Office.

The following items of Octroi collections
which are given in the Counterfoils of Receipts
have not been entered in the Register kept
for the purpose through credited in the
Treasury Cash Book. —

On the 5th June 1890 —— Rs 3—3—6
" 24th July 1890 —— Rs 4—14—1
" 30th July 1890 —— Rs 4— 10—6

The collections on Cattle Pound Cattle Pd.
are entered in a separate Register,
maintained by the Daroga in charge of
the Cattle Pound accounts and remitted
from time to time to the Taluk Treasury
after deducting his Commission at
Rs 20/0. I have checked his accounts and
the remittances made by him with the
Register maintained in the Municipal
Office and with the Taluk Treasury
C. Account and found them to be correct
The actual collection on account of Cattle
Pound is not ascertainable under the
present system as no receipts are stated
to be given to the parties concerned.
A form of Receipt with Counterfoil bound Yes.
into books, say 100 forms each with the pages
duly numbered will be useful and would
act as a check on these receipts.

These shops are under the Superintendence of Munsiff Sarooje. A Register has been maintained, showing the amount of rent fixed for each shop and the amount of rent received. The rents so received on these shops, have been remitted to the Taluk Treasury along with his remittance Book. I have checked the collections entered in this Register, with the Municipal Register, and with the C. Account and found them to be correct. This Register is simply a few sheets of Cyclo paper stitched together. I suggest that printed registers with the pages duly numbered, be introduced.

Vide Revenue

The collections on other heads of Revenue, such as sale of manure, sale of grass in the Compounds of Jail and District office and the sale of dead trees, have been entered in the Register and remitted to the Taluk Treasury These collections have been verified with the Treasury C. Accounts and found them to be correct. The Authority on which these sales are made, has also been checked.

When Cheques are issued by the President on application of the Amildar, the full

Some instances
Municipal Registers Report by Auditor
amount only but the week after
payment of the Demand on that date.

Cheque Vouchers
Cash Book
Payments
Exception
Auditor

Regarding Expenditure, it is satisfactory to note that every payment has been duly vouched and properly dealt with before any item was brought in the payment Register, or in the C. Account as a final Charge, with the exception of the following items which seem to be an excess expenditure over the Budget grant for the year 1890-91 It would appear that the excess expenditure of Rs 290/- has arisen owing to the pay of the Municipal Establishments & other charges for the month of March 91, having been paid on the last day of the official Year

Expenditure

		Budget	actuals	Excess
Conservancy	(a) Conservancy Establishment	1176	1273	97
	(b) other charges	360	389	29
Police	Town Police establishment	1764	1869	105
Medical	Pay of midwife	180	189	9
	" of Jobi	18	32	14
	" of Gardener	22	30	8
	" of Pound keeper at Rs 5/- sanctioned in January 1891	10	14	4
Public Works	Road repairs	498	502	4
Water supply	original	216	253	37
	Repairs	300	303	3
		4544	4834	290

On 31 March 1894 a sum of Rs 606. 8- was paid on bills presented by the Contractor on account of Road Repairs and Constructing V shape drains before the work were actually examined and certified to by the Municipal members as directed by the Vice President.

A sum of Rs 11- 9- 0 was erroneously debited under Municipal Funds instead of under deposits. It was noticed by the President who directed the Auditor in his 92 of 29 May 1894 to adjust it in the accounts for 94-95.

All payments are not made on Cheques. Whenever funds are required the President, on the requisition of the Auditor, issues Cheques for the amount applied for. The Cheque is cashed and credited under Revenue deposits in the Taluk Treasury against which payments are made on bills.

The Nominal Rolls of the establishments are maintained in the Municipal Office. On examining them, I found that some ignorant servants have marks against their names. The marks are not attested by the Officials disbursing the pay. This should be done to guard against

fraud

Register of workmen

Municipality under Estimates sanctioned by the Government has as it should have, not been maintained.

A Register of Tools purchased during the year is kept by the Surveyor and has been examined. I would suggest that a stock register of Tools & Plants showing the balance of last year, the purchase during the year, issues, returns, and balance be prescribed. Register of Tools

A list of Municipal Lanterns is maintained in the Municipal Office and the number of Lanterns that are given in contract for lighting under sanction of the Board in their monthly Meeting is 23 at Rs 4 — 8. 6 from April 90 to January 1891. & at Rs 4 — 12. " from February 1891 Lanterns

I beg to remark that the monthly Proceedings are recorded on loose sheets of paper. It would be better, if a minute book is maintained and the Proceedings copied in it. Proceedings

A Ramanathan

I Presidents Office

Cash book.
Cheque Book
Abstract Register of Revenue Receipts
" " of Payments.

A. H Auditors Office

Abstract of Cash book (Receipt portion)
— " — " — (Disbursement portion)
Deposit Register
Acquittance Roll.
Work register.
List of Canteens

B. Inspectors &c

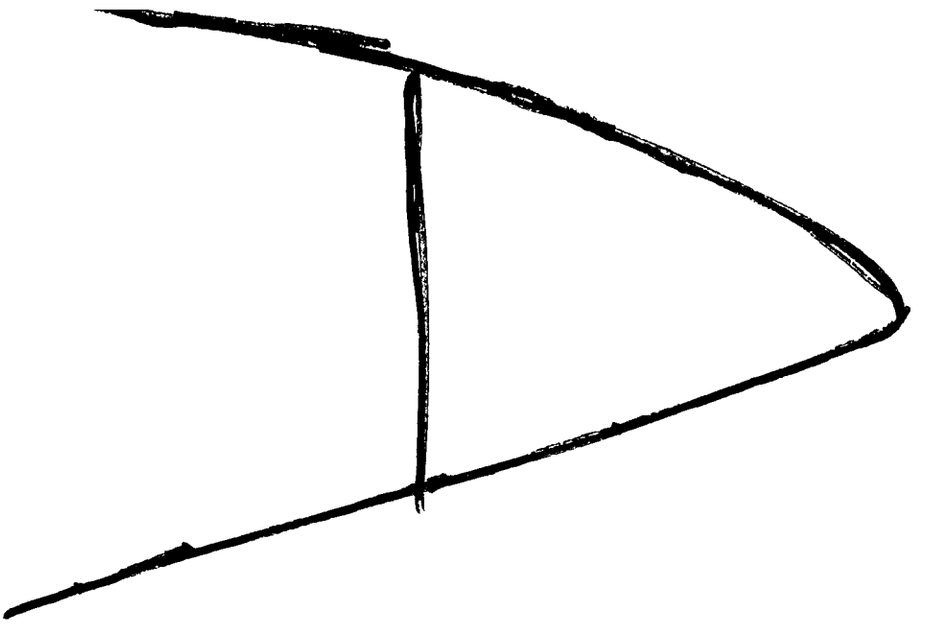
Vendor Book.
Note. (Book unused and not to be closed)
Dummy Entry Book.
Annual Settlement Sheets.

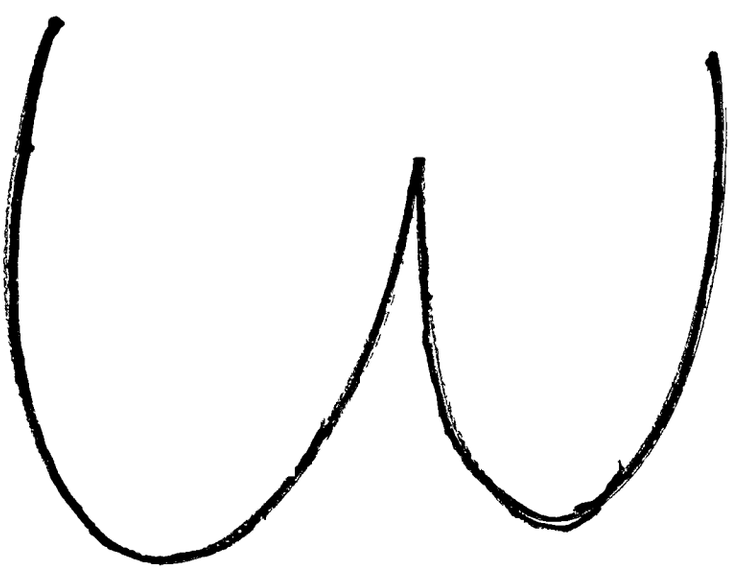
C. Octroi

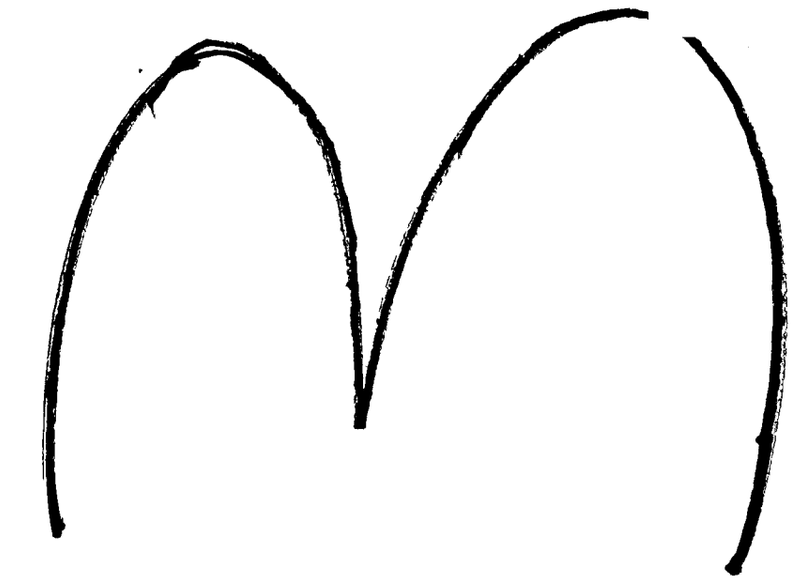
Counterfoil of acknowledgments
Register of Octroi Collections

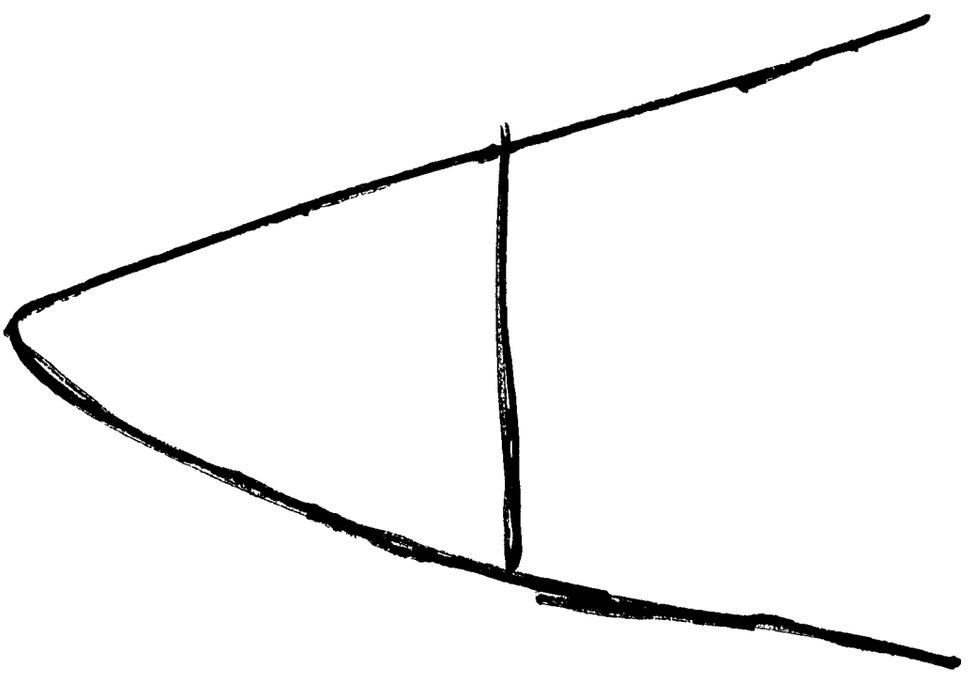
D. Cattle Pound

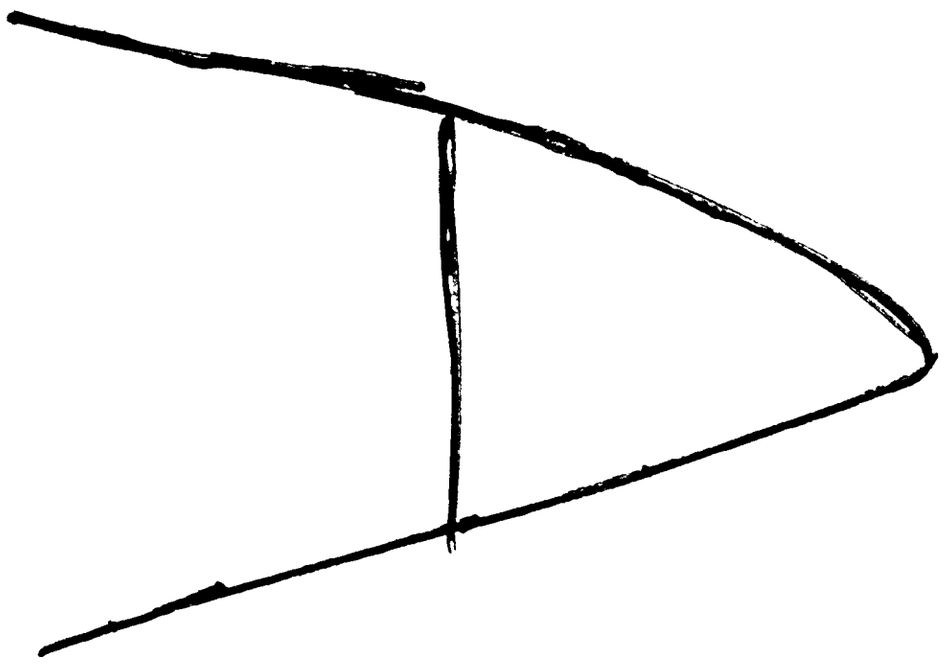
Register of Cattle Pound
Remittance Book

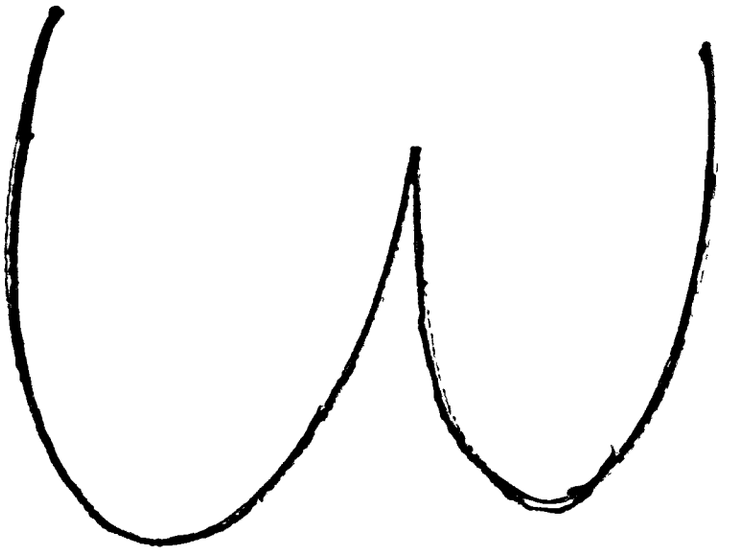


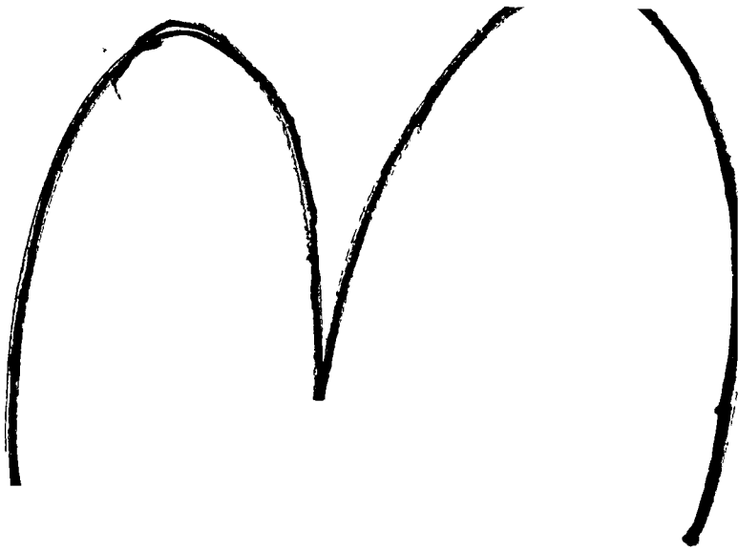


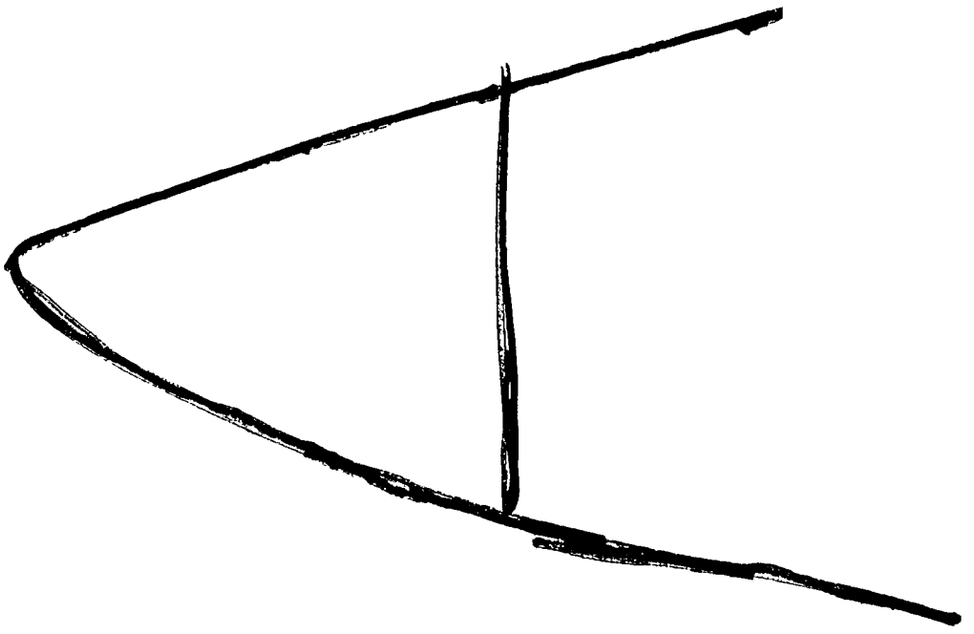












To R. 824 of 830

42 (General Serial No. 30).

189 1.

SECTION Municipal
FILE No. 57/1891-2.
SERIAL No. 94

3811
24 JUL 91
L 315

From The Comptroller of Customs

To The Chief Secretary to Govt

Dated 21st July 91

Dispatched 23rd July 91

Received

(42)

Enclosures No. one

General No. 1643

No.

Submitting the Auditors report on the Audit of the Accounts of the Tumkur District Head Quarter Municipality for the year 1890-91

Colt Brooke

Comptr

22

COMPTROLLER'S OFFICE
22 JUL 91
MYSORE

No. 1643

427/c

OFFICE OF THE COMPTROLLER OF MYSORE,
Bangalore, 21st July 1891

From

A. RANGASWAMI IYENGAR, Esq.,
Comptroller of Mysore.

To

The Chief Secretary
to the Dewan of Mysore

SIR,

In continuation of my letter No. 1552 dated 17th July 1891. I have the honor to submit the report on the audit of the accounts of the Tumkur District Head Quarter Municipality for the year 1890-1891 by the accountant deputed for the work from this office.

The report has been reviewed by this office and some remarks have been against the several objections and suggestions made by the auditor.

I have the honor to be
Sir
Your most obedient Servant

A Rangaswamy
Com Ller

(58)

Report on the Audit of the accounts of the Head Quarter Municipality of the Tumkur District for the Year 1890-91

I examined all the books and accounts maintained by the above Municipality. A Statement of which is annexed: (Statement No 1)

I beg to submit a Statement No 2 showing the Receipts and Expenditure and the balance for the year ending 31st March 1891, also the Demand Collection and balance outstanding on 1st April 1891 on accounts of House Taxes & Miscellaneous Collections.

My Examination of the Municipal accounts began with those relating to Collections of Taxes under Miscellaneous, Octroi & Pound.

B.L.R.

of the Municipal Revenue
After a careful check with
all the vouchers and Remittance
book, I am able to report that
all monies collected from
time to time by the Shamboque
and other Municipal Officials
have been credited in the
Cash book kept in the Vice
Presidents' Office & remitted
to the District Treasurys.

It will be seen
from statement No 3 that
the collections under Hut Assessment
and House Tax, although made
by Shamboque in the months
of April, May & June 90, were
not remitted to the District
Treasury nor brought in the
accounts of the Vice Presidents'
Office Cash book till 28th July 90,
but he has been taking his
own time in doing so at
intervals of a month or two.
This irregularity should have
been

This is irregular - The
President should be asked to
take notice of this irregularity -
In future all the collections
be ordered to be credited in
Cash Book and remitted to the
the same or next day -.

where there were no Credits entered under those heads of Revenue in the accounts Current laid before the board in the meetings held for those months. The system of daily or weekly payments of the Collections into the District Treasury ~~should~~ might be introduced.

Small bits of paper are used by the Chamberlain in granting receipts to Tax payers under his own signature and in some instances on Settals which remain with the Tax-payer. It is desirable that ~~[illegible]~~ receipt or bill books with Counterfoils should be introduced to facilitate the check on the Collections, as at present, there is nothing

by which the actual collections can be ascertained, except the ~~one~~ maintained by the Shamboque.

I beg to observe further that the Shamboque is not very prompt in collecting the Conservancy Taxes. A very large outstanding balance Rs 3028. 2. 10 remains uncollected, as will be seen from the items given below

In a Municipality like Trincomalee the revenue of which is only Rs 8000 Rs, it is very unsatisfactory that such large arrears should be allowed to exist.

Balance on 1st January 1890 Rs 1818. 14. 5
Demand for the year 90-91 Rs 3342. " . "
Total Rs 5160. 14. 5
Deduct
Collections during the year 1890-91 Rs 2132. 11. 7
Balance on 1st April 1891 Rs 3028. 2. 10

Defaulters do not appear to have been served with notices as no credit on this account appears in the accounts for the year under audit

It is more likely that issued have not been brought to account. If none have been issued it shows great want in the Municipal

The collections on October

October

ade on each day, as will be seen from statement No 4 and entered in a separate Register and credited in the Cash book kept by the cheque are not remitted to the District Treasury the same or the following day but they are remitted once in a month & acknowledged by the Treasury. It is desirable that the collections should be remitted daily or weekly and printed receipt books with counter-foils introduced for use in this branch.

On the 28 April 1890 a sum of Rs 15-15-6 was received as Octroi duty on Piece goods valued at Rs 531-1-6 instead of Rs 15-15-6 only the actual duty a-

Rs 15-15-5 are entered in the Octroi Register, while Rs 15-15-6 are credited in the Cash book. This was accounted for by the Official as being a clerical error.

The collections under Cattle Pound this head, made on each day as per statement No 5 by Patél are not remitted to the District Treasury till the end of the month, after deducting his commission at 20% on receipts given to the parties concerned in several cases. The system of daily or weekly payments of the collections into the District Treasury, might with advantage be adopted in respect to these collections also and Counterfoil receipt forms (to be given to parties

whose

need to facilitate check on these collections also

Rent on Shops

A separate Register is kept in the Municipal Office for recording these collections. It exhibits the amount of rent fixed for each shop, the amount realised and the balance due on each. These collections are credited in the Cash book and remitted to the District Treasury but not on the same dates.

The collections on other heads of Revenue such as sale of Manure, grass, land and trees have been entered in a separate book besides ~~the~~ being credited ~~extract~~ in the Cash book ~~in detail~~ and remitted to the District Treasury as they are realised. The authority on which these sales are effected.

also been checked

Expenditure.

It is satisfactory to note that every payment has been duly vouched and properly dealt with before being finally charged in the Cash book.

The payments have all been within the sanctioned Budget allotments and in ~~the~~ few instances, sanctions for ~~the~~ 2 fresh payments ~~Funds~~ Grant thereof re-appropriations have been obtained, with the exception of ~~Rs~~ 85-15-2 being 1/3rd Cost of Dispensary charges debitable in 1889-90, having been remitted to the Presidents Office and charged in the accounts for 1890-91

It is the practice in this District Municipality for the Presidents to draw monthly more than one cheque for

The full cost of the Sumkur Town Dispensary is drawn on bill and adjusted in the books of this office in certain proportions to District and Municipal funds - Hence there is no necessity for the item in question to the Office of Presidents This requires explanation

overseer to meet all charges for the month. The amount so drawn is kept by the Overseer till exhausted by payments.

On 1st April 1890, a cash balance of Rs 791-13-5 was left with the Overseer. The procedure of leaving such large amounts with the Overseer, appears objectionable. He may be allowed a small imprest say Rs 50 or 75 at a time which may be recouped after being properly accounted for. It is desirable that cheques be drawn by the President for payments as they occur in favour of the parties etc.

It does not seem proper that such large sums should be left with an irresponsible officer - The Overseer may be allowed a small imprest of Rs 50 to meet all petty payments within Rs 10/- payments above that sum being invariably made on separate cheques -

Acquittance Roll

The Acquittance Roll of the Conservancy establishments is maintained in the Vice President's

In checking over
the signatures of the servants
are not taken in some cases
but it is written against
their names "that payments
have been made. This is
irregular; rather their
signatures or marks if
illiterate, should invariably
be taken against their names
deductions are made
- the Acquittance Roll of Establish
ments on account of stoppage
of pay for the number of days
the servants absent themselves
during the months. There is
no check over these records
except what is entered in the
said roll. An attendance
Book or Register is necessary
and should be maintained
to facilitate the checking

Register of works executed for the municipality

Work Returned

in the Government has been as is done with maintained according to Public Works Department.

Tools. A Register of tools purchased during the year is maintained A Stock Register of tools & plants showing the balance of each year, the purchase during the year, issues, returns and balances, which is produced.

Lantern. A list of Municipal Lanterns is maintained in the Office. The sanctioned number of lights under Contract is 36 at Rs 11-2 X 12 Rs

Rewards for Snake & Dog Kills

It will be seen from statement No 2 that the charges incurred under this head during the year, were Rs 104-11 against Rs 100 provided in the Budget. The President should have obtained the sanction of Govt.

In conclusion I beg to say that all the books are very neatly written up by the Overseer of the Municipals ~~and I think this~~ the work

A. Laramadiere

17 July 91.

I. President's Office

Cheque book

List of Cheques drawn.

Extract Statement of Revenue &c

" of Exp.

II. Vice Presidents' Office

Cash Book

Land Jamaat Kirch account

Receipt Roll

Miscellaneous Sale Book

Lawns Registers

Work Registers

Register of Tools

List of Lanterns

Measurers " "

Proceedings Book

D Mohaturfa

Kirdi Book

Katé

Jamabundy Settlement Book

C Octroi

Register of Octroi Collections

Duplicate Receipts in file

Octroi Remittance Book

Register of sheep & Goats slaughtered

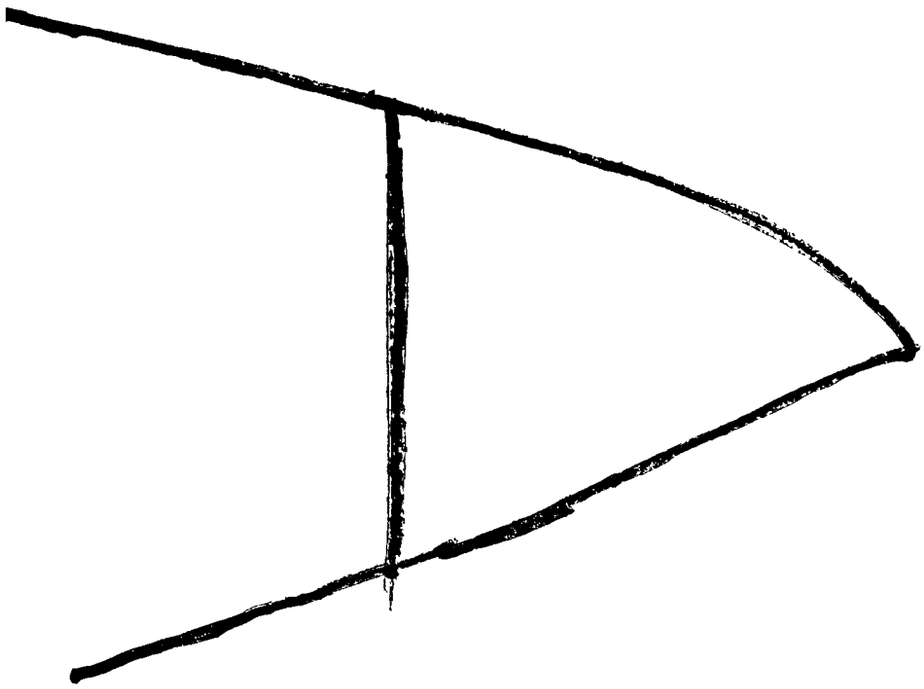
Market Shop Rent Register

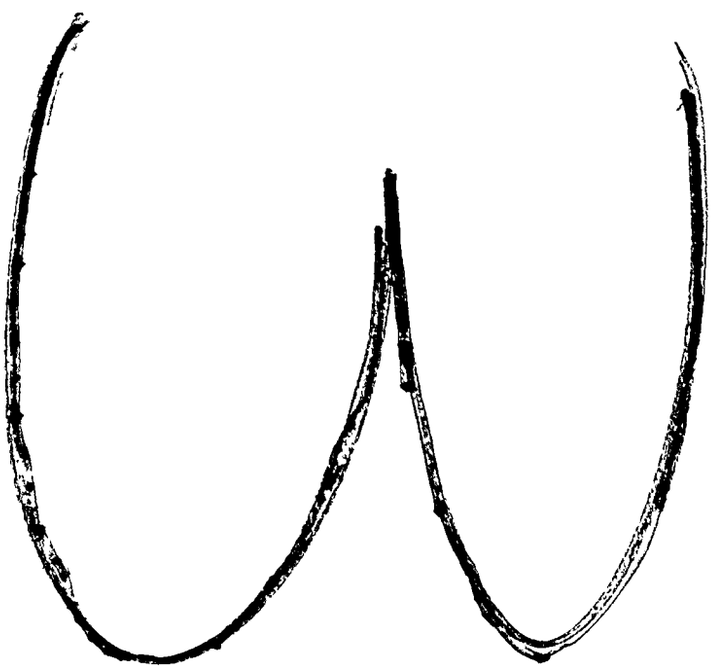
Remittance Book

D Cattle Pound.

Register of Cattle impounded

Remittance Book





Statement showing the dates on which the Cattle Cess District Treasury

	1	2	3	4	5	6
	amt				Amount	amt
April 1890	37 " "	8 " "	" " "	" " "	" " "	31 " "
May	" " "	" " "	" " "	" " "	" " "	" " "
June	" " "	" " "	" " "	" " "	" " "	10 " "
July	" " "	" " "	" " "	2 8 "	" " "	" " "
August	" " "	" " "	" " "	" " "	" " "	" " "
September	" " "	" " "	" " "	" " "	" " "	" " "
October	13 " "	10 8 "	20 8 "	12 8 "	" " "	" " "
November	" " "	" " "	" " "	" " "	" " "	12 " "
December	" " "	" " "	" " "	" " "	" " "	4 " "
January 1891	" " "	" " "	" " "	" " "	" " "	" " "
February	16 " "	" " "	" " "	9 8 "	30 8 "	59 8 "
March	" " "	27 15 "	38 8 "	" " "	" " "	" " "
Total	66 9 "	46 7 "	59 " "	24 8 "	30 8 "	91 " "

	1	2	3	4	5	6
						10 " "
						5 " "
						12 " "
						4 " "
						12 10 "
						32 8 "
						76 2 "

...sive cases & the dates on which they were remitted to the

10 Amount.	11 Amount	12 Amount	13 Amount	Remitted to Treasury: Dates		Amounts	
				1890			
				July	28	111	8
			18	Sept	30	300	12 4
				Oct	31	121	7 1
8	26	4	8	Dec	20	162	4
				1891			
				Jany	30	355	19
	28	40	8	20	22	Febry	24	593	58
				March	31	488	15
8	64	45		41	52 8			2,132	17

Statement showing the dates on which the Cot

	1			2			3			4			5			
	cent			cent			cent			cent			cent			
April 1890	"	"	"	"	"	"	"	"	"	"	"	"	41	"	"	"
May	5	4	11	"	"	"	"	"	"	"	"	"	"	"	"	"
June	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
July	5	7	4	3		"	"	"	"	1	2	1	"	"	"	"
August	"	"	"	"	"	1	"	"	"	3	13		"	"	"	"
September	"	"	4	"	"	"	24	1	8	"	"	"	"	"	2	"
October	"	"	"	33	6	1	"	"	"	158	5	2	"	"	"	"
November	"	"	"	"	"	"	"	"	"	11	2	1	"	"	305	"
December	"	"	"	"	"	"	8	1		"	"	"	"	"	"	"
January 91	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
February	"	"	"	"	"	"	"	"		4	"	9	"	"	"	"
March	35	3	4	"	"	1	"	"	"	24	3		"	"	"	113
Total	10	15	7	36	12	1	33	1	40	19	5	"	41	5	1	13

and the dates on which they were remitted to the District Treasurer

	10		11		12		13		Remitted to Treasury		
	Amount		Amount		Amount		Amount		Date		amount
									1890		
4	18	12 8	13	10	"	"	"	"	April	30	15 3 54
11	"	" "	"	"	5	8 "	27	13	May	29	101 11
									June	18	81 5 4
6	"	" "	"	"	"	" "	"	"	"	30	11 9 4 92 14 8
									July	12	67 13 7
5	5	" "	55	" 11	"	" "	"	"	"	30	161 14 2 229 19 9
15	"	" "	"	"	48	4 9	73	2	August	25	262 5 2
									September	15	68 a 9
			21	3 6	"	" "	"	"	"	30	141 11 2 209 11 11
									October	8	188 11 3
									"	17	215 12 7
2	2	82 7 10	36	9 5	"	" "	"	"	"	31	205 2 11 609 12 7
									November	18	43 6 "
"	"	" "	"	" "	"	" "	"	"	"	28	11 9 9 54 16 9
"	"	" "	"	" "	"	" "	"	"	December	6	11 7 8
									1891		
4	"	" "	5	2 "	"	" "	"	"	January	9	54 1 8
									"	30	43 7 " 97 8 8
									February	11	39 12 "
5	7	" "	26	5 8	"	" "	"	"	"	23	32 7 8 72 " 2
									March	7	63 11 1
									"	21	112 2 1
"	"	" "	"	" "	"	" "	"	"	"	31	51 5 2 227 2
153	51	4 6	158	" 1	53	12 9	100	12 "			1123 17

Statement Showing the dates on which the Collectors of the District Treasury

	1		2		3		4		5		6			
	Amount		Amount		Amount		Amount						ount	
April 1890	"	10 "	1	14 "	"	" "	5	6 "	"	" "	1	"	"	" "
May	"	4 "	"	" "	"	6 "	3	" "	1	14 "	3	10 "	1	2 "
June	"	8 "	"	" "	"	" "	"	" "	"	8 "	"	2 "	3	13 "
July	1	6 "	1	6 "	"	" "	"	" "	1	" "	4	" "	"	" "
August	2	2 "	"	4 "	"	8 "	1	2 "	2	" "	2	12 "	"	" "
September	89	13 7	12	" "	"	14 "	"	10 "	"	10 "	"	" "	"	6 "
October	"	" "	"	2 "	1	" "	"	8 "	"	2 "	"	1 "	1	" "
November	"	2 "	"	" "	1	4 "	"	6 "	"	8 "	"	" "	"	" "
December	62	3 2	"	4 "	"	4 "	"	10 "	"	12 "	"	" "	"	4 "
January 91	"	12 "	"	" "	"	2 "	"	" "	"	4 "	"	6 "	"	"
February	1	" "	1	8 "	1	" "	"	14 "	"	" "	14	12 4	"	"
March	"	8 "	"	" "	"	" "	1	" "	"	9 "	1	" "	"	8 "
Total	154	49	6	8 "	5	6 "	13	8 "	8	3 "	28	14	3	"

" Ded

Sums were made and the dates on which they were remitted to

10 Amount	11 Amount	12 Amount	13 Amount	Remitted to Treasury Dates		Amounts		
6 " "	" 6 "	" 12 "	" 12 "	"	"	"	"	"
				January	1	40.8.10		
				"	16	5.5.7		
" " "	" " "	" " "	" 12 "	"	28	4.12.6	50	12 11
				June	1	40 " "		
" 3 "	1 1 "	" " "	9 6 "	"	30	40 12 10	80	12 10
				July	1	29 " 9 9		
1 4 "	3 " "	" " 11 "	" 15 "	"	30	32 5 8	32	15 5
				August	13	" 8 "		
2 " "	5 12 "	1 4 "	" 6 "	"	26	15 8 10	16	" 10
				Sept	1	118.8.0		
				"	20	" 4 10		
" 4 "	" 4 "	1 4 "	" 3 "	"	30	189.7	136	6 5
" 6 "	2 " "	10 " "	" " "	October	31		18	15 3
" " "	" 10 "	" " "	" " "	Nov	28		6	11 2
				Dec	1	61.15.2		
2 " "	4 " 6 "	" 8 "	" 4 "	"	20	8 1 8	70	" 10
				1891				
				January	5	3.1.7		
4 " "	4 " "	12 " "	" " "	"	30	12 12 "	15	12 7
				February	6		14	11 4
				December	2	26 12 10		
				"	11	" 8 4		
				"	27	10 9 3		
5 " 2 4 "	" 8 "	" 4 "	2 8 "	"	31	33 13 8	71	11 9
12 " 9 " "	14 15 "	20 15 "	17 15 "				515	" 4

rebates @ 20 % 115-14-1

515 " 4 ✓

(General Serial No. 30)

OFFICE OF THE DEWAN OF MYSORE
4026
30 JUL. 91
L 329

189

From The Comptroller of Mysore

To The Chief Secretary to the Dewan of Mysore

Dated 28" July 91

Despatched 29" July 91

Received

Enclosures No. 1

General No 1735

No.

Submitting the auditors report on the Accounts of the Chickmagloor Municipality for the year 1890-1891

Local Boards

80/70.

SECTION Local Boards

FILE No. 5 & 9 2

SERIAL No. 65

1643

1643
on

No. 1735

OFFICE OF THE COMPTROLLER OF MYSORE
Bangalore, 28th July 1891.

From

A. RANGASWAMI IYENGAR, Esq,
Comptroller of Mysore,

To

The Chief Secretary
to the Dewan of Mysore

SIR,

In continuation of my letter No: 1643 dated 21st July 1891, I have the honor to submit the report on the audit of the accounts of the Chick-magalur Town Municipality for the year 1890-91 by the accountant deputed for the work from this office.

The report has been reviewed by this office and remarks have been made against the several objections and suggestions made by the auditor.

I have the honor to be
Sir
Your most obedient servant

Comptroller

Encls 6
8 6

Report on the Audit of accounts of the Head Quarter Municipality Chinsurah for the year 1890-91. Commenced on the 15th & terminated on 27th June 1891.

1. I examined all the Books and accounts maintained by the above Municipality (vide Statement-No. I)

2. I beg to submit Statement-No. 2 shewing the receipts and expenditure and the balance in favour thereof for the year ending 31st March 91 as also the demand Collection and balance outstanding on 1st April 91. (vide Statement- No. 3.)

Receipts

3. By examination of the Municipal accounts I began with Collection of taxes on House-

Mohotsfu, Petrol Pound which are the Chief Sources of the Municipal Revenue. After a careful Check with all the Vouchers produced, I am able to report that all the Monies Collected from time to time by Mohotsfu Treasury Petrol Manager and Pound Keeper as per Accounts have been duly remitted to the Lubuk Treasury with Proper Vouchers and Recorded in their Remittance Books, and acknowledged therein by the Treasury on the respective dates on which such Remittances were made.

4. The Collections made by Several Municipal Officials were

Collections.

remitted to the Treasury the same or the following day, but they have taken their own time to do so, unchecked. The Mohaturfu Collections were remitted once a month and the other Collections one or twice a week.

Mohaturfu.

5. It is the practice with the Mohaturfu Mutsuddy to grant Receipts for the Monies received by him on bits of paper under his own signature. There is no other Record in the Office which could ensure the actual Collections made by him beyond the Rizde. The Receipt Books with Counterfoils as those supplied

to the Octroi branch may be introduced at once to remove any suspicion in the matter.

No suggestion may be adopted

b. As already remarked the cattle pound receipts are duly credited in the Treasury accounts but it may be remarked here that the collections on account of Cattle fines are in the first instance credited to "Sales Remittances" and in the following month carried to the credit of "Municipal Funds", under instructions from the District Treasury, for which I see no reason. This causes differences between the amounts credited in the Municipal accounts and the Treasury accounts as shown in

Cattle Pound

The Reason for the method of Credit in the Collections is not apparent. The Collections may be credited to the Municipal Fund at once and Credit directed to the Municipal Fund Accounts.

during } Rs. A.
90-91 } 1109.4.

Credit in the
Rent account } 1097.5.

Repo Credit 11.15.4

Remitted for adjustment
section in March
but credited in } 93-12-
it of 1890-91.
Do in March
but credited in } 105.11.4
it of 91-92

Difference. 11.15.4

Jbs

Octroi

the Magistrate. The Auditor should be directed to credit such receipts at once to "Municipal Funds and in like manner the sale proceeds of Stray Cattle to "Revenue Deposit" instead of "Salt & Remittances" as is done now.

7 In the case of duty levied on cloth, the money is paid into the Treasury by the Merchants themselves with a Copy of the list of cloth taxed, and acknowledged by the Treasury Department. The Copy of the list is sent to the Octroi Manager with the Treasury Certificate for note in the Cloth Register kept by him

this is irregular
money should go
the Manager with
Remittance book to
the Treasury. Under
date of 16 March 91
a sum of Rs 69-8-8
was shewn in the Cash
Register as collected
instead of Rupees
68-14-8 as per Treasury
Certificate on the Cover
of the bill filed. This
has been corrected being
only a clerical error
8. For want of time
and to avoid incon-
venience to the parties,
Jaggery and Tobacco
as received in the
Sayer Rattle are entered
in the Deposit Register
without their being weighed & actual weight being entered in the Register
kept by him. And the
Farmers allowed possession
of them ~~before they~~ without being
are weighed and

sep
and the duties c
Tobacco, Jaggery &
thro that department
that the duty collected
also is remitted thro

actual duty Collected thereon.

This procedure is objectionable

This procedure obviously is this: the statements of the merchants are accepted as to the quantity & weight of the articles & the duty levied accordingly. If the merchants do not state truly & honestly the amount is correct, the actual revenue must of course suffer.

and open to manipulation

In no account the articles should be removed from the Cattle before they are weighed and the duty collected on them.

Police Fees.

9. These receipts are entered in the Register kept by the Mohotas of Mutsuddy but I had no means of verifying the same. I would therefore suggest that a book with Counterfoils might be kept to serve as means of check on these Collections.

Yes

Miscellaneous Collections.

10. These receipts comprise the sale proceeds of fruits, dead trees, grass and building sites &c. There is a Superintendent for the supervision of the Park but he is responsible only for the sale of

fruits grass dead
and sites being
taken by the Mohatisf
Mutsuddy and other
Municipal Officials
The Collections made
by the Superintendent
and Mohatisfa Mutsuddy
are recorded in their
Remittance books and
acknowledged by the
Treasury department;
but the Collection made
by other Municipal
Officials are not shown
in any of the Remittance
Books. or a separate Register Kept for that purpose.
They are directly
remitted to the Treasury.
A separate Register must
be maintained in which
all the Miscellaneous
Receipts should be
entered and then re-
mitted to the Treasury
with a separate Remittance
book.

11. I may remark
here that a Cash book
should be maintained
in the Municipal Office

13 Office, the absence of which was much felt by me in checking the accounts. When collections are remitted by the several Municipal Officials, the books with the money must be sent first to the Municipal Office for note in the Cash Book and then to Treasury as heretofore.

Expenditure.

14. It is satisfactory to note that Vouchers for all the payments made have been forthcoming and have been passed by the Vice President or the Chairman who is the disbursing Officer. The payments have all been within the Sanctioned Budget Grant except those on account of "Water Supply Channel Repairs", "Fairs and Festivals" and "Miscellaneous". The first is exceeded by Rs 29-6-9, 2nd by Rs 1435/ and the 3rd by Rs 220-5-8 of the sum of Rs 1435.

were spent on account
reception of H.H the Ma-
haraja of Mysore Rs
Rupees 100/. for the Celebra-
tion of the birth day of
the 3rd Prince. Sanction
has been applied for, for
the sum of Rs 300/. but it
has not yet been accorded,
as for Rupees 100/. Sanction
has not been applied
for.
13. Of Rs 1200/. provided
for "Water supply, Origin"
a sum of Rs 1000/. has been
drawn and credited to
Savings Bank Deposits
to avoid the lapse of
Budget grant. This is
opposed to Codal Rules,
although similar course
has been adopted during
the past three years.
14. All the Repairs
have been executed
under the Authority of
the President of the
Board except the
Repairs of Mahonedra
& Chatter, the estimate
of which being in excess.

12. Rs 200/- Sanction of Govt has been obtained Sundry Repairs have been executed under verbal orders of the President without Govt Estimate and are not recorded in the Register of Works maintained as in the Case of the Estimated Repairs. This is irregular and the practice should be discontinued for the future.

15. Receipt Stamps have been affixed in some months to the Police Pay abstracts presented for payments, in some months to the office Copy, and in two or three months, no Stamps have been affixed to either for payments in excess of Rupees 20/-. The Stamps may be affixed to the Office acquittance Roll and a Certificate to the effect attached abstract

This is irregular and likely to lead to fraud.—

n'aymente.

Payes signatures have been taken in both the Bill and in the Office requisition roll. Payes signatures in the Office Pay will do.

In the pay abstracts the pay of Jemadar was entered as Rs 16+7 horse allowance instead of Rupees 15+8.

These irregularities have been brought by me the notice of the President who has issued necessary instructions to the Superintendent of Police.

6. The increase of pay provided in the Budget for Mounted Orderly and Peon has been allowed from 1st April 7c without Special Sanction of Government. This should now be obtained, and in future no charge should be incurred under the Authority of the Budget Grant without Special Sanction of Govt.

7. Of Rs 17/. being the

18. The proportionate share of Head Office charges to be recovered from other Municipalities, and amounts two Auditors six Charged in excess under Repairs of Mahomedan Shetter, in all rupees 17-2-6 have been debited to advances & Recoverable to be adjusted in the Accounts of 1891-92.

19. The Auditor has been allowed an imprest money to meet the expenses during the month by means of Cheques drawn by the President for large Amounts and the same credited to "Revenue Deposits" to be with drawn as Charges occur. It is desirable that all the payments of Rs 10/- and upwards should be made on Cheques, but as the Auditor who is the disbursing Officer is not supposed to
draw

allowed bailiffs to avoid inconvenience and delay in making payments if it be deemed reasonable.

19- In Conclusion I beg to state that all the Books documents kept by the Municipality are fairly kept.

W. M. Kulhoffah

Baringalne
24th July 91

Register of Books &c. &c.

Maintained

1. Cattle Pound. 1. Cattle Register
2. Remittance Book.

2. Mohatarfa 1. Ledger or Register
2. Register of vacant Ground
3. Jamabandi Extract List
4. Khasra Jinsi List
5. Individual demand and balance Statement.
6. Khanashumari List
7. Abstract of Jamabandi as compared with the previous year.
8. Rizla
9. Mohatarfa demand Collection and balance Statement.

1. Jama Hathi Rasde
2. Register of duly bonded on Cloth.
3. Drafee Cloth Register
4. Order Book.
5. Role Cloth Bundle Register
6. Remittance Book.
7. Deposit Register of Ghaees & Jagedy - -

4. Auditors Office 1. Imprest account.
2. Register of Monthly expenses
3. do Receipts
4. Acquittance Role
5. Clock Cash

No 13.

and Collection and balance Statement
of Municipality of Town Kingscliffe for
Year 1890-91.

Description	Demand			Amount Collected	Abatements &c.	Balance Outstanding
	Proper.	Arrears for 1889-90	Total.			
House tax	2742 4 4	114 6 4	2856 6 4	2697 10 6		158 11 6
Loans tax	28 4 4	3 4 4	31 4 4	31 4 4		4 4 4
Shop tax	1407 4 4	47 12 4	1454 12 4	1379 12 4		75 4 4
Oil Mill do	130 4 4	6 4 4	136 4 4	127 4 4		9 4 4
Cart tax.	345 4 4	54 4 4	399 4 4	343 8 4		56 8 4
Total	4652 4 4	225 2 4	4877 2 4	4557 14 6		299 3 6
Butchers Stalls	72 4 4	14 4 4	86 4 4	76 4 4		10 4 4
Stallrents	89 11 4	2 8 4	92 3 4	67 3 4		25 4 4
Manure	92 12 4	4 4 4	92 12 4	40 12 4		52 4 4
Pathmaic	40 12 4	10 4 4	60 13 4	29 13 4		21 4 4
Amarai	2 12 4	4 4 4	2 12 4	2 12 4		4 4 4
Police fees	10 8 4	4 4 4	10 8 4	10 8 4		4 4 4
Interest.	1 12 5	4 4 4	1 12 5	1 12 5		4 4 4
Total	310 3 5	26 9 4	336 12 5	228 12 5		108 4 4
Grand Total	4962 3 5	251 11 4	5214 14 11	4785 14 11		407 8 0

Report

In the Work of the Chicago Town Municipal

for the Year

1890-91.

(General Serial No. 30).

189/. .

From

To Presidt of Bangalore & Mysore
City mkts.
Comptroller.
Senior surgeon
Secy, Education Dept
Chief Engineer
Inspector Genl Police

Dated

Despatched

Received 24th August 1894.

Enclosures No.

General No. 6227-39

L. *No.* 429 R.

Passing orders on the
Sanitary Reports of some
of the HQ Quarters' Municipalities

Read the following letter from the Comptroller forwarding the Audit Reports of the Head Quarters Municipalities of the District

SECTION Municipal
FILE NO 481 1-L
SERIAL NO 3

(1) No 1343 dated 29th June 1891
(2) — 1490 dated 14th July 1891
(3) — 1498 dated 15th Do — —
(4) — 1552 — 17th Do — —
(5) — 1643 — 19th — —
(6) — 1735 — 28th — — —

No 6227-39
L 429
Dated 24th August 1891
1. Kolar
2 Tumkur
3 Hassan
4. Shimoga
5. Cheekmagalur
6. ~~Bangalore~~

Kolar .. Rs 290—0—0
Tumkur — 90—10—2
Hassan — 238—12—2
Shimoga .. Rs 543-9-5
Kadur — 1684-12-5

Order thereon

With the letters read above, the Comptroller forwards the reports of the auditors of the funds of the Municipalities of the towns noted in the margin for 1890-91 and of the City of Bangalore for 1889-90

2. The reports show that sums noted in the margin were expended without sanction or in excess of the Budget grants and

and over the sums noted below belonging to one Municipality or to one head have been erroneously credited to another

	Municipality to which the amount has been erroneously credited	Amount	Municipality to which it ought to have been credited
1	Shimoga	Rs 1—0—0	Bankapur
2	Hosoor	4—9—9	Sakkarepur

	Head to which the amount was wrongly credited		Head to which it ought to have been credited
	Kolar Land Revenue	Rs 0—12—0	Municipal Revenue

(3) The sums expended over and above the Budget grants being small, they will be admitted for the present; but in future the Presidents of the Municipalities should understand that they will be personally held responsible for any expenditure incurred over

over and above the grant or without due authority

4 The receipts and expenditure as audited and accepted for 1890 91 are as given in the accompanying statement

5. The Comptroller should issue the necessary instructions for the adjustment of sums of one Municipality erroneously credited to another and also for the adjustment of the excess charge of Rs 8 5 - 15 - 2 erroneously paid in cash in 1890. 91 in Jaffna

6 Mr Navarna Rao Police Inspector of Nagapatnam was transferred to the Municipality of the Bungalow City as Octroi Manager and he gave up charge of his office as Police

on 1st January 1890 and joined his Municipal office on the 15th. For this period he drew his pay and travelling allowance amounting to Rs 23-7-9 from the municipal funds. This seems to be right, if the transfer was made for public convenience; ~~But~~ but if it was made at his own request, he must refund the travelling allowance he has drawn. The Comptroller will ascertain why the transfer was made and issue the necessary instructions.

7. With reference to the other defects in the system of accounts and the suggestions made by the auditors and the Comptroller, the following instructions

165

instructions are issued for future guidance of all Presidents (care should be taken that these are strictly attended to

I All collections made in the Municipalities, whether they are made by Municipal servants or Shanbhogs of the Towns should be entered in the Day Book kept by the officer making the collections and remitted to the Treasury once a week with a Remittance list and the Day Book, a detailed account of Demand, Collection and Balance being written up and submitted to the Vice-President once a month with the dates on

on which the sums
have remitted to the
Treasury. The Vice President
should on receipt of the
monthly statement satisfy
himself that all the
moneys have been
duly credited in the Treasury.
If any money is directly
paid in the Treasury,
the Treasury officer should
obtain from the payor
a Chelan in duplicate
and forward one of them
duly attested to the Vice
President with a statement
of such receipts during the
month in view to the
necessary entries being
made in his accounts. The
sale proceeds of Font
stones in Kassam have
not been brought to

President.

Vice

16 Schedule

account. This is irregular
No sums once collected
should be allowed to be
expended without being
brought to account

II Persons authorize
to receive payments should
be furnished with printed
receipt books with
counterfoils, each receipt
being numbered. The
payment should be
noted both in the counter-
-foil and the receipt. If
the person paying the
money does not care to
take the receipt, a note
to that effect should be
made in the counterfoil
and receipt. The amounts
given in the receipts and
the counterfoils should be

entered in figures as well as in words.

III The Remittances Challans under the should ~~be accompanied with Challans showing~~ the show the name of ~~amounts remitted and the~~ Municipality to which the amount thereon has to be credited.— For instance, if any money is collected ~~for an~~ in one Municipality for another, the person so collected should be specified.

IV. Pound keepers are authorized by law to meet the charges of feeding the cattle from the amount of fees collected by them. They may therefore retain such sums as they may require for feeding charges and remit the remainder only, but the Challans of the Daytoon ~~Remittance~~ should show the total collection made, the sums retained by them for feeding charges, and the balance remitted The

Treasury officer will
show in his account
whole sums collected as
Receipts and the sums
returned by Poundkeeper
as Advances for charges
The President should
obtain from the Pound
keeper a detailed account
of the charges once a
month and pass an
order sanctioning the
charges. When the order
is passed a cheque
should be issued to the
Treasury officer authorizing
him to credit the sums
to Advances by debit
to charges. The Presidents
~~an~~ order shall be the
authority for the adjust-
-ment.

7 The commissioner

paid to Shanbhogs

others for the collection of revenue should in no case be deducted from the collections. The entire realizations should be remitted to the Treasury and the commission disbursed on the receipt of a separate order from the President.

VII When half currency notes are received in payment of the Municipal dues, the sums should not be credited in the accounts till the second halves are received, but the half notes should be sent to the Vice President for safe custody & when the second halves are received by

~~after~~ a note of the same has been made on the day book

by the Vice President the amount should be remitted to the Treasury

VII The Day Book, which accompanies the Remittance should be signed by the Treasury officer and returned to the person, who leaves the money on the same day on which the money is received.

VIII Payments should always be made by means of cheques in favor of the parties to whom they are due when the payment to be made is Rs 10 or more. For disbursement of sums less than 10 Rs, a permanent advance of a small sum should be made to the Amuldar or other officer authorized to make disbursements, from which the necessary

necessary expenditure
be incurred and the
same recouped by them
from time to time by the
submission of the Bills
to the President with vouchers,
when order for payment
will be issued by means of
a cheque in favor of the
officer who disbursed the
money. Under this system there
will be no necessity for drawing
heavy sums for sums which are
not actually required for
immediate expenditure and
for keeping them in deposit
to be spent hereafter. If
there are any sums drawn
for expenditure during previous
years and kept in deposit,
they should at once be
credited in the accounts
and a supplemental Budget
submitted for this expenditure

in the current year.

IX Every Municipality should have all its transactions with one Treasury (District or Taluk) and pay all its receipts of every description into that Treasury. It must withdraw money required for disbursement only by cheques, specifying therein whether the payment should be debited to "Charges" or "Advances". Letters of Credit will not be issued by the Comptroller ~~so at present~~ hereafter, but the Officer in charge of the Treasury may cash cheques of the President or of the Vice President (when so authorized by the President) so long as there is a balance at his credit.

The Treasury officer should maintain a Ledger of the lump sums of receipts and disbursements

disbursements of each Municipality with the number of voucher relating thereto, so that he may see that no sums exceeding the funds available are disbursed. When there are no funds, the Treasury officer should refuse to make payment without the special order of the Comptroller. The Treasury officer has no power to question the payment ordered by the President if there are funds.

X Some deposits seem now to be kept with the President without their being brought to account. This is not a right course. Every deposit should be brought to account and sent to the Treasury as soon as it is received and no repayment of deposit should be made without a special order of the President. When the order for payment is ~~made~~ received, the Treasury officer should satisfy himself

himself that the deposit money ordered to be repaid had not been already withdrawn. This can be done by giving a separate number to each deposit in the Deposit Register and entering the repayments against it as soon as it is made. All receipts obtained on repayment of deposits should be stamped when the amount exceeds Rs 20, in the same way as the receipt for any other payments are

XI If any of the salaries of the Municipal Servants drawn in one month are not expended within the end of the month in which they are drawn the same should be deducted from the next pay Bill When it has again to be expended, a supplemental Bill should be forwarded with a note of the month in which it has been short drawn

XII No deductions should be made from the salaries after

after the Bills have been passed and the money drawn from the Treasury. Any deductions on account of absence &c — should be made in the Bill itself and only the net amount drawn

XIII If a municipal servant draws a salary not exceeding Rs 20 and a separate allowance which together with the salary exceeds Rs 20, separate receipts may be taken from him for the payment of the salary and allowance but if one receipt is taken, it must be stamped.

XIV In the Acquittance Rolls the signatures or marks of the recepients should be invariably obtained.

XV No salaries of Municipal — servants should be broken and destributed among others without the sanction of the Municipal — Boards and Government.

XVI A Pay Register shewing the sanctioned Salary of each Servant must be maintained for ready reference alterations being noted thereon from time to time

XVII Payments to Provincial or Local Funds should not be made in Cash but by book adjustments in Communication with the Comptroller The proportion Charges on account of dispensaries and Municipal Schools debitable to Municipalities, which are adjusted in the office of the Comptroller will be intimated every month both to the President and to the Treasury officer for being included in their accounts

XVIII A register of works sanctioned by the President or Government should be maintained and the payments made on account

of the same noted in it from time to time

XIX All sums disbursed on account of Public works before the completion certificates are obtained and the Bill shewing the measurements of works are finally passed, should be debeted to Advances and the amounts charged to the proper head, when the Bill is finally sanctioned and a corresponding credit made to Advances.

XX A Register of Permanent Advances for Imprest and other purposes granted to each officer must be maintained. The person in charge of the Advance will be held personally responsible for the sums entrusted to his care.

XXI A Stock Register

off Stools and other property of the Municipality should be kept with the names of persons under whose charge they are

~~XXII~~ English figures must be used in all books

~~XXIII~~ All alterations in Cheques and Registers should be initialled by a competent officer

~~XXIV~~ Presidents of Municipalities should ~~prepare their account of receipts and expenditure from the accounts they receive from their subordinates~~ and check them with the Treasury accounts. They should not compile their accounts from the Treasury figures

~~XXV~~ In the Bangalore City, when Tobacco is issued from the Kote by wholesale vendors on payment of duty, ½ Seer

A arrange to obtain the detailed Statements of receipts or charges from the Vice Presidents

manual

given to retail sellers
esctra without duty. This
course is wrong. Duty must
be paid on the whole quantity
issued, whether the owner
receives its price or not.

XXVI. The duty on
articles liable to Octroi must
be collected before the articles
are allowed to pass and not
afterwards, unless the traders have

XXVII. License fees prescribed
must be collected in full
whether the license granted
is for the whole year or a
portion of the year

XXVIII When taxes or
rents undergo alterations,
they should be noted in the
column of remarks of the
Registers of the previous year;
but the figures in the Registers
should

suffered
in a manner
as recent
have obtained
the permission of
Residents to
settle them
periodically.—

should not be altered.

XXIX In some Municipalities no Registers shewing the Demand payable by each individual seem to have been kept. This is not right. A Register shewing the Demand of each individual and the amount paid by him in each month should be maintained, so that the balance due at the end of each month may be readily ascertained.

The Comptroller is requested to report detailed instructions in the matter of the manner in which the audits is to be conducted. No sum spent for a work planned by

admitted under
item in a Bill stating
the measurement
of the work or a
completion certificate,
& all sums placed
under depositon shall
be shewn in a separate
statement, the reasons
for the depositon being
stated briefly against
each ~~item~~ item. — Every
sum erroneously shewn
as appear under one or the
other of the classified
items, & not against
General Savings, as
has been erroneously
shewn in some of the
statements now received.

If any sum entered
is wrongly shewn under one
head instead of another,
the auditor shall prepare
the necessary adjustment
& submit a statement of
such adjustments for
final orders. —

The Comptroller
is also requested to submit
a draft of instructions

to be issued in
regard to Dt. Funds
in accordance with
the spirit of the instructions
above issued in regard to
Municipal Funds

15/8/91

Audit

Statement has been
compared with the original
received from Comptroller
with explanations required for
1890-91

MJ 4/8/91

Balance statement of Settlement District Head

Details of Receipts

		Kolar			Tumkur			Hassan			Shimoga			
Octroi	(a) Coconuts Fresh							45	11	7	112	3	9	
	(b) Do Dry							13	10	6	31	10	1	
	(c) Betel leaves							123	8	8	223	9	8	41
	(d) Sugar							94	6	"	148	5	6	42
	(e) Jaggory							64	4	6	111	3	9	31
	(f) Ghee							72	15	"				56
	(g) Butter							"	"	"				
Class II	Sheep and goats				192	13	4	364	12	"	653	10	"	38
Do III	Oil, Oil seeds							"	"	"	496	13	6	67
Do IV	Jaggery							"	"	"				
Do VI	Tobacco & Tobacco Stalks							181	15	7	136	15	4	3
Do VII	Cloth Miscellaneous	972	9	7	2123	7	"	1691	9	8	3312	7	11	43
	Total I Octroi	972	9	7	2315	13		2652	13	6	5293	11	5	7
II	Taxe on houses	2200	10	"	1219	11	7	2033	4	"	3534	4		26
III	Mohatarfa (a) Shop taxe	1819	9	6	703	"	"	876	12	"	337	8	"	13
	(b) Loom taxe	510	10	"	63	8	"	52	"	"	6	8	18	
	(c) Oil mill taxe	117	5	"	32	"	"	41	"	"	146	8	"	1
	(d) Cart taxe	868	12	"	114	8	"	258	"	"	703	3		3
IIII	Rents	70	"	"	118	8	"	"	"	"				2
X	Fines	"	"	"				8	7	3				
X	Miscellaneous (a) Sale of house sites	18	5	"	255	"	6	537	4	"				21
	(d) Pounds	108	6	1	515	"	4	223	10	6	320	12	"	16
	(b) School fees	"	"	"				"	"	"				
	(g) Sale of manure	54	8	"	97	"	"	112	"	10				4
	(e) Do grass	150	"	"	3	12	"	87	4	"				
	(j) Do smuggled goods	"	"	"				1	10	"				
	(k) Arrack	50	"	"	2	7	"	18	15	4				
	(l) Excise warrant fees	6	8	"				3	8	4				
	(m) Contributions				1515	"	"	138	1	"	810	3	4	
	(m) Other items ~~+4~~ ~~155~~ 8 8 0				367½	1	3	388	1	5			5	46
	Total Income	7396	3	3				7430	11	10				146
	Opening balance	5024	"	"	3252	7	2½	4765	11	6	3378	4	5	81
	Total Gross income	12420	3	3	10577	5	5½	12196			4184	5	4	422

+ Includes Rs 4 4 9 8 +, being unexpended balance credited to municipal
+ The sum of Rs 608-15 subtracted against
H. 1786-4- S. in Shimoga is started by

of Expenditure Kolar Tumkur Hassan Shimoga Chickmagalur

Head office		79	14	7	314	"	"		317	4	6	338	7	7	144	"	"
Collection (a) Petrol		"	"	"	"	"	"		217	6	6	609	2	10	923	14	9
(b) Other taxes		"	"	"	"	"	"		14	"	"	261	"	"	204	"	"
Conservancy (a) Establishment	1273 ~~1423~~	2	6	1301	10	10		1333	5	4	4494	6	11	3404	3	3
(b) Other charges		389	4	"	436	9	10		294	"	"	2202	8	10	198	15	2
Police		1967	6	1	1666	9	"		1182	8	4	"	"	"	2679	14	3
Lighting		156	7	"	496	14	2		396	15	8	376	9	7	759	15	3
Public works (a) Repairs on									"	"	"				240	"	"
(b) Roads ordinary					63	"	"		10	8	"						
(c) Do Repairs		50	1	1	1804	2	11		444	13	"				1308	9	4
(d) Drains ordinary		556	11	"	196	3	5		248	6	6						
(e) Do Repairs		50	7	"	131	12	3		"	"	"						
(f) Water supply ordinary		252	10	7					"	"	"				1000	"	"
(g) Do repairs		303	"	1					"	"	"	3516	"	11	229	6	9
(h) Buildings ordinary		97	2	6	68	4	5										
(i) Do Repairs									"	"	"				1176	8	9
(j) Road watering									"	"	"						
(k) Other works ordinary									458	12	6						
(l) Do Repairs									"	"	"						
(m) Compensation					109	"			397	2	"						
(o) Reserve		29	"	"					"	"	"						
Charitable (Grants (a) Dispensaries & Hospitals		423	"	"	175	9	1		"	"							
(c) Vaccination					10	"	"		6	4	1				19	15	"
(d) Maternity		189	"	"					155	"	1	600	"	"	600	"	"
(e) Chattrams & Lanpentkeeper		~	~	~					"	"	"				118	13	"
Education (a) Repairs																	
(b) Repayment of Loan		500	"	"	"	"	"		"	"	"	1000	"	"	388	"	"
Miscellaneous (c) Cattle pounds		13	11	4					"	"	"	129	15	"	167	"	"
(d) Rewards to dog killers		10	12	"	104	11	"		32	11	6	75	5	"	36	8	"
(g) Fairs & festivals									"	"	"				1635	"	"
(h) other (i) Gardens		61	6	9	92	"	"		36	"	"						
General charges		~	~	~	~	~	~		~	~	~	738	3	"	+ 400		
(2) Other unexpended balance		341 449	1 8	6 1	159 362	14 8	3 3		171 "	10 "	10 "				474 103	15 6	9 11
Total Expenditure		7645	10	1	7971	13	5		6994	12	11				16064	1	9
Closing Balance on 1/4/191		4774	9	7	3186	8	0½		6201	10	6	4165	11	11½	6726	6	6
Grand Total		12420	3	3	10577	5	5½		12196	7	4	18765	4	4½	22790	8	3

+ As 400 entered in Chickmagalur is on account of contribution for sinking wells.

Estate Dr. = 600-15-6

Rents = 297-5-6

[illegible] = 9 8 -0

Expenses = 321-12-0

Annuity = 27-6-0

688-15-6

Comptroller's Letter No	Date	Additional remarks suggested	Comptroller recommended	Council's orders thereon
			Memorial	
1498	15 7 91	Collection Branch (Bangalore City for 1889-90 (1st half year) (1) When municipal Shanbhogs collect Loom and Oil mill taxes they grant receipts on loose slips of paper under their own signature and for the actual collections made by them there is no reliable record except the statements furnished by them The use of printed cheque receipt books with counterfoils to admit of the collections being made by them on 3 instalments being clearly shewn on the cheque margin, may be enforced of allotments 2 A detailed register shewing the Demand against each individual tax payer or item is absolutely necessary and should be maintained, as none exists at present.		

now temporarily held at the credit of this Municipal Engineer for future adjustment, &c, are at present entered in a separate book and kept out of General Cash account. It is suggested that a new head "Deposits" may be opened in the account and any undisbursed balance brought to the credit of that head repayments being charged to that head

4 No receipt stamps have been affixed to vouchers for repayment of deposits exceeding Rs 20, Rs They should as a rule be affixed

5 A Sanitary Inspector drawing 20 Rs + 5 Horse allowance, or Rs 25 a month does not affix stamped receipt in the office Acquittance roll since April 1889 and for previous months also How should he be made to affix a stamp in the acquittance role of every month since the date he commenced to draw Rs 25/- pr month

6 Half currency notes received in payment of taxes are kept out of account until the receipt of the corresponding halves On receipt of the 1st halves, the amount should be credited in the Collectors Cash book and shewn as balance on hand, till receipt of the other halves

7. The Remittance book, with which money is remitted to the Treasury is not brought back the same day but as a rule on the following day. It should be brought on the same day, as its detention in the Treasury after the payment has been made into & acknowledged by the officer is unnecessary.

8 Licence fees ~~Teawood~~ Licence fee leviable from each Tea wood ~~depot~~ stall is Rs 5, but in a few ~~of~~ instances only Rs 3-4-0 are entered ~~as~~ ~~less~~ by reason of the applications for licenses being received at a later period. Such procedure requires the special sanction of the Vice President

9 Rent for Cart stand near Agrahar gate and Rent of Land near Thavarando The auction sales of rent was held in June instead of on or before 1/4/89, and and may respectively there was a loss of rent for 2 months & 1 month.

Retrenchment Branch 10 Manuscript registers are now kept for all purposes. The introduction of printed registers is recommended, as it would render the examination of accounts easy and save a good deal of clerical labor.

11. According to a long standing practice, whenever Tobacco

over every maund of Tobacco. Such issues should be deducted from the Stock Registers of Tobacco, as it will afford the mean of checking the stock in hand of any wholesale vendor at any time.

12 Tobacco Drygage The quantity of drygage is not struck and deducted periodically from the Tobacco Stock Registers. & this is done, the balance in the account and the stock on hand will compare.

III & Expenditure. 13 All pensionable employees of the Mty should keep Service Registers agreeably to Demi's Proc 276/7/87 & No $\frac{3340-1}{312}$ and in all cases of the breaking of the pay of any member of the permanent establishment even as a temporary measure the Govt sanction is absolutely necessary

14 Registers of Pay-bills. There is no Register at present and when pay bills are presented for payment, the Accountant has to make references to the previous months accounts to ~~at~~ satisfy himself that those changes have not been already paid. To obviate this practice, which is productive of confusion while unnecessarily occupying the Accountants' time, ~~it is~~ ~~suggested that~~ the opening of a register is proposed, which for the purposes of audit will contain (1) the sanctioned scale

of establishments (2) the amount in debit of pay bill for each month (3) Date of any alteration in the sanctioned scale. This will enable the Accountant without going back to previous months bills to find out for himself that any charge made in a Bill has not exceeded the sanctioned scale Finally the totals of these entries will be the actual expenditure for the year.

15 Advances to Pound keeper and Serjeant in charge of Impounded Paupers are made for the purpose of feeding impounded cattle and for feeding paupers respectively. Details of expenditure have not been furnished to the Head office. If instead of receiving advances being made, a permanent advance is allotted for the above purposes, recoupments could be effected by furnishing details of expenditure.

IV Public works. 16 Nominal Rolls and the assessment forms which are in use in the D.P.W should be introduced, as those now in use in the Mofussil do not embody full information in regard to the progress made of any work done during 10 days

estimates sanctioned by Govt should be kept.

18 Registers of tools in store in addition to the Stock Registers should be opened

19 No returns of tools issued to and returned by Conservancy Overseers have been received since 1/4/89, the last return received in the Municipal Engineer's office being dated 31/3/89. These returns are to be rendered every month

20 There is no record in the Engineer's office to show the number of Lanterns and cast Iron posts existing in the City. A list of these should be obtained and included in the register

21 Remittances by Ml subordinates. The sale proceeds of trees and cut grasses &c are at present paid by the Municipal overseers into the Ml Engineer's office, which in its turn remits the same into the Collector's office. It is proposed that they may be required to make remittances direct to the Collectors, furnishing at the same time to the Ml Engineer the Hawk (sale) pattis for check and final transmission as vouchers with the municipal Engineer's monthly statement to the Collectors office

Bangalore City (II half year 1/10/89 to 31/3/90).

22 The following accounts have not been examined

I House tax, Demand, Collection Register & also Remission Register of 1st, 3rd, 4th & 6th Divisions

II Octroi Department accounts

III Public works Accounts

23. Thambhog's Register of House Tax, showing Demand Collection for 1889-90 for ets 2. contains the following defects

(a) Paging not given to Registers

(b) ets Streetwise Indexe opened

(c) The total Jamabandy of each street is not entered

(d) ets abstract showing the streetwise Jamabandi in wk is exhibited in the Register

(e) In the case of House rents &c, which are more or less than the previous year, the figures in that year's Registers are altered to form a guide for the preparation of ensuent year's Register. This is contrary to rules and should not be permitted

(f) Remission Register is not maintained nor are all the remissions noted in the columns prescribed for it

maintained by the Collector is not authenticated by the Vice President except in the case of a few items in which appeals were made

23. Demand Collection Register 2nd Division. An item of Rs 36 which pertained to the demand for 1881-82 is brought under remission in 1889-90. As the register of 1881-82 is stated to have been destroyed by white ants, it could not be ascertained whether the said sum was or was not outstanding

24 Remission. In the statement of remission for 1889-90 prepared by Shanbhog 2nd Division, a sum of Rs 11 is entered in excess of the amount granted

25 Outstanding Bills. In ~~the matter of~~ outstanding bills ~~was not able because the~~ of Col 2 On which are in the hands of the Shanbhogs with reference to the arrears remaining uncollected, as he pleaded inability to collect them owing to his being deputed to Census work

28 The contract amount of the Vegetable market for March 1890, viz Rs 216 has not been recovered and credited in the account.

29 The contract amount of the Slaughter House for March 1890 has not been recovered and credited in the accounts

30 The rents of 2 shops in the occupation of the Velvet Dept are brought on the Rent Register month by month. This procedure is unnecessary. A note in the Register to shew that the shops are so occupied will suffice; but that Dept should be requested to furnish certificates monthly

31 Rent of land in Thavamandalpalu from 10/1/90 to 31/3/90 at Rs 2-15-0 per mensem has not been recovered as also the arrears of Rs 3-12-0 for 1888-89.

32 Rent by Timber merchants. Rent amounting to Rs 255 due by Timber merchants for sales in their occupation has not been recovered

33 Rent of pasture land. Out of Rs 495 due for 1889-90, only Rs 295 are recovered and the balance Rs 200 has still to be collected.

34 Mutton stalls. In a few cases license fees for mutton stalls for 1889-90 were recovered in lumps in March 1890, instead of in 2 instalments in April & October.

account to be opened, are not clear.

35. Charcoal Depot. The license fee for Charcoal Depot was recovered in February ~~in~~ 1890 instead of in April 1889. The Depot seems to have exercised in the previous year, but the register of that year is stated to have been mislaid

36 Jatka Owner-Licenses. Licenses for badges of Jatka owners are renewed every year free of charge on proof of their having obtained the badges from the municipality in the previous year on payment of 1 Rupee each. No entry is forthcoming in the Registers as to when the original licenses were issued. The register for the year 1888-89 is stated to have been mislaid

37 Cart stand Licenses Fees. ~~for the~~ The following sums for the ha, year ending 31/3/90 have not been recovered.

1st	Item Rs	6	11	2
2nd	do	8	0	3
3rd	do	7	0	0
	Total Rs.	21	11	5

1st half year's report

(38) Contract Deposits. Vegetable market and Slaughter house contractors' security Deposits, amounting to Rs. 366 received in March

and April 1890 are only entered in the Deposit Register ~~and~~ the same kept out of account & the sums lodged in the Govt Savings Bank so late as 12/8/90

39 Security Deposits amounting to Rs 291 received on 26 March from Manure contractor, and 1st April 1890 was likewise entered in Deposit Register and kept out of account, but was brought on to the Collectors Cash book on 10/6/90 after the deposit. In previous instances these Security Deposits were treated as Khists for the 1st Quarter & recorded in the Cash book, but the circumstances under which the Deposits have not been brought on the Cash book until two months after are not explained

40 Deposit Register The deposit accounts are in confusion The sums received under this head are kept out of account. The credits & withdrawals are entered promiscuously, which renders it difficult for any one to trace the actual amounts at credit or on balance in respect of any particular item for which Deposit was made as also to trace any repayment made in cases in which refunds are made. A form of the

enable me to examine the adjustments of withdrawals from Govt. Savings Bank

42 Cash Book. Cheltum c/o 235 for March 1890. for Rs 100 credited in that month, was not produced.

II Octroi Branch (43) The accounts of the Octroi Dept (October to March 1890) were stated to have been brought to the Collector's office, but the whereabouts of these accounts are not known, thus there was delay in checking these accounts

II Public works (44) Sale of Avenue trees & permittance by Mil servants.. The course suggested by the ~~accountant~~ Auditor on his first report was approved by the President, but the payments still continue to be made through the Municipal Engineer.

(45) The Auditor desired by memo dt 17/10/90 the Mil Engineer to direct his clerk to attend the office during his examination of accounts and to furnish him with a memo showing all the permittances made by ~~him~~ Mil servants, but neither the clerk attended the office nor was the memo furnished. Consequently the audit of accounts of that Branch had to be stopped.

46 Advances A sum of Rs 127-8-7 appears as an advance from the mty during November & Dece 1889 for decoration towards the reception expenses of H R H Prince Albert Victor, of which Rs 1219-4-10 have been adjusted; leaving a balance of Rs 36-3-9. The late V. P made a remark that the adjustment will be made on receipt of money from the D/ comr, but the balance still remains unadjusted

47. Transit pay Mr Narrama Row, Police Inspector of Chagamangala was transferred to Oetacamund as Manager and drew pay from the mty as Police Inspector from 1st to 14 Jany 1890 viz Rs 23-7-9. This is not a charge upon the mty. He is not entitled to transit pay from Chagamangala to Bangalore and Travelling allowance, of the transfer was made at his own request (Vide Rule 13 sec 160 of the Civil Leave Code & Sec 24 of the Travelling allowance Code).

48. The suggestion made in the Auditor's last memo to grant permanent advance of 100 Rs for making petty payments & to discontinue the practice of including the unexpended portion of the amount drawn by ~~cheques~~ cheques in the

out of account the deposit amounts, was approved of by the then President but no effect has been given to it

Two memos for guidance of the municipal offices are appended to the reports copies of which are also forwarded to this office

Kolar Municipality 1890-91

A separate Cash book ought to be maintained at the Mal office and when collections are made by the Mal officials, they ought to be sent to the Mal office for credit in the Cash book and afterwards remitted to the Treasury with a separate Remittance book

2 Receipts for taxes collected are granted on loose slips of paper, by the Shanbhogs under their signature. Printed receipt books with counterfoils should be introduced which will serve as a check over the collections, as there is no reliable record showing actual collections beyond the Shanbhogs statements

3 The collections made by Shanbhogs are not remitted to the office every till the end of the month. This objectionable system would be substituted by a system of daily or weekly remittances.

4 Annas 12 being municipal chotiee fees collected from defaulters in June 1890 and March 1891 were erroneously credited to Provincial. There is no record showing the number of persons served with notices during 1890-91, the amount collected and ~~the~~ the amount of any which has not been remitted to the Treasury. Therefore the introduction of chotiee books with counterfoils is recommended as well as a check over the collections

5. James Rates or Individual ledger is the most important book showing the demand, collection and Balance under chokeidari taxes, but has not been written up by the Municipality for 1890-91. Consequently no information can be coming in the office regarding collections and outstanding balances. The Overseer, to whom the matter was reported, promised to have the book written up and sent to the Inspection office for check. This most important books should, the chaukidari connection, be maintained in the office of the President.

6. Three items of Octroi collections made in June and July 1890 amounting to Rs 15-12-1 are

the purpose, through Credited in the Treasury accounts.

7. Cattle Pounds. The collections from Pound are entered in a separate Register kept by Daroga in charge & credited to Treasury after deducting 20 per cent commission. Under the present system the actual collections are not ascertainable as no receipts are stated to be granted to the parties concerned. A form of receipt with counterfoils bound into books of 100 leaves each with the pages numbered will act as a check on the income

Yes.

8 Unclaimed Cost Register. This is simply a few sheets of (foolscap paper stitched together. The introduction of printed Registers with pages duly numbered is suggested

Yes.

9 Cheques When cheques are received by the President on the application of the Amildar, their full amounts are not in some instances credited in the Registers kept by the Amildar, but the net amount only after the payment of the Government dues at that date.

This is wrong The full amount of the cheque should be given credit to in his cash book & the payments made therefrom debited per contra

Note (10) An excess expenditure of Rs 290 was incurred during the Municipal Cess for the month 1891 which has not been adjusted on the last day of the official year

Wrong

11 On 21/3/91 a sum of Rs 606-8-0 was paid on bills presented by a contractor for road repairs, construction of Drains before the works were actually examined by the Municipal President and certified to by the Municipal members as directed by Vice President

This calls for explanation

In Dacca not clear is necessary for different Peon

12 All payments are not made on cheques. Whenever funds are needed, the President on the requisition of the Amildar, sends cheques for the amount applied for. The cheques are cashed and credited under Revenue Deposits in Taluk Treasury against which payments are made on bills.

13. Nominal Rolls of Scavengering and Water Tax are maintained in the ML office & marks are found against the names of some ignorant servants These marks are not attested by the official disbursers of the pay This should be done to guard against fraud

14. Register of works executed for the municipality under estimates sanctioned by Govt has (as it should have) not been maintained.

15 Register of Tools purchased during the year is kept by the Daroga and has been examined. The introduction of a stock Register, shewing the balance of last year, the purchase during the year, issues, returns & balance is suggested

16 Monthly Proceedings are at present recorded on loose sheets of paper. It would be better if minute book is maintained and the Proceedings copied in it

Balance statement for 1890 91 and the list of books maintained...

Yes

1683 | 21/7/91 | "Tumkur Cl"

House & Shop taxes The collections under these heads made in the months of April, May, & June were not remitted to Treasury nor brought in the accounts of the V P's Cash Book till 28/7/90, but the Shanbhog collecting the taxes was taking his own time in making remittances This irregularity ought to have been noticed by the President when there were no credits under these heads in the monthly cash account currents laid before the Board. The introduction of the system of daily or weekly payments of the collections into the Dist Treasury is suggested.

This is irregular. The President should be asked to take notice of the irregularity. In future all the collections should be credited in the Cash book and remitted to the Treasury the same or the next day.

2. Receipts for taxes collected are granted to tax payers either on Puttas or small bits of papers with the signatures of the Shanbhog making collections. There is no record shewing the actual collections except the Kends maintained by the Shanbhog. The introduction of printed receipt & bill books with counterfoils is suggested, as it would facilitate the check on the collections

3 The Shanbhog is not prompt in collecting Shop taxes. A very large outstanding balance of Rs 3028-2-10 remained uncollected at the end of 1889 90. Defaulters do not appear to have been served with notices as no credit on this account appears in the accounts for the year under audit.

In a city like Tumkur, whose revenue is only 9 or 8000 Rs, it is very unsatisfactory that such large arrears should be allowed to exist.

It is more likely that notices issued have not been brought to account. If none have really issued it shews great laxity in the revl administration

Octroi on Piece goods collected daily, entered in a separate Register

and credited in the Cash Book kept by the overseer are not remitted to the Treasury on the same or the following day but only once a month. The introduction of the system of remitting money daily or weekly and of the printed receipt books with counterfoils as suggested 28/4/90 on

5. On piece goods valued at Rs 5-31-1-6, a sum of Rs 15-15-6 was collected as Octroi duty, while the amount actually collectable is only Rs 15-15-0, This was accounted for by the official as being a clerical error. credited up/cash book and remitted to the Treasury, but only 15-15-5 are entered in the Octroi Register

6 Cattle pound. Collections made by Patel are not remitted to the Treasury till the end of the month, after deducting his commission of 20%, nor receipts given to the parties concerned. The ~~introduction of the~~ system of daily or weekly payments of collections into the Treasury might with advantage be adopted and counterfoil receipt forms (to be given to parties whose ~~for~~ cattle are impounded) introduced to facilitate check on these collections also.

7 Rent on Shops Remittances of Collections ~~made~~ are not remitted to Treasury ~~made~~ on the same dates ~~on which they are made~~ or immediately after

8- There was an excess charge over the sanctioned scale of Rs 85-15-2, being 1/3 cost of Dispensary charges debitable in 1889-90, having been remitted to the Presidents' office and charged

The full cost of the is drawn on bill and adjusted in the books of the office proportions to Govt

places the same in the custody of the overseer, who takes the place of a Cashier and meets all charges for the month. The amount so drawn is kept by the overseer till exhausted by payments. On 1st April 1890, a cash balance of Rs 791-13-5 was left with the overseer. This is objectionable. He may be allowed a small imprest say of Rs 50 or 75 at a time, which may be recouped after being properly accounted for. It is desirable that cheques be drawn by the President in favor of the parties to whom payments are to be made.

10 Acquittance Roll of the Scavengering establishment is maintained in the V. Ps office. The signature of the servants are not taken in some cases, but it is written against their names "that payments have been made". This is irregular. Either their signatures or marks, if illiterate, should be invariably taken against their names

11 Deductions are made in the Acquittance Roll of Calls c/c of stoppages of pay for the number of days the servants absent themselves during the month. There is no check over these absences ~~during the month~~ except what is entered in the said roll An attendance book or Register is necessary and should be maintained to facilitate the checking

that such large sums should be left with irresponsible officer. Overseer may be a small imprest of Rs 50 to meet all petty payments within 10 Rs, payments above that sum being invariably made on separate cheques.

12 Register of works executed for the Municipality under estimates sanctioned by Govt has been maintained as is done in the P. W. D ?

13 A Register of tools purchased during the year is maintained. A stock Register of Tools and Plant showing the balance of last year, the purchase during the year, issues, returns and balances might be prescribed.

14. Rewards for dog and snake killing. The charges incurred under this head during the year were Rs 104-11-0 against Rs 100 provided in the Budget. The President should have obtained the sanction of Govt. for the excess expenditure of Rs 4-11-0.

15. Lists of Books kept (2) Balance statements for 1889-90, 3) Monthly Statement 4) October Statement (5) Statement of Pound collections are appended

Hassan (1889-91)

1490 | 14th July 1891

The revenue collectors of the Mty remit the collections made by them once or twice a month as they chose.

2. The cash in hand with the Mutsuddees is not at all examined by any responsible officer. The present practice opens a door for misappropriation of sums collected. The system of daily remittance is suggested; if ~~not~~ this is not practicable, collections may be kept with the Vice President after they are noted in a cash book to be maintained under his signature and remitted to Treasury once a week.

It is very necessary that a proper supervision over the collections made by the Mutsuddees should be exercised. Leaving large sums of money in the hands of these low paid may lead to mis of these funds. The suggestion made by the

signature of parties at the time of the liberation of the impounded cattle in the column provided for the purpose in his book. As the majority of ryots, whose cattle are generally impounded, are illiterate and incapable of affixing their signatures, the granting of the receipts for the monies received by him in the prescribed printed form with counterfoils may be enforced in addition to the Remittance book prescribed in D. Pels 1310/18 of 17/9/87. so that the former may serve as a check of the amounts recovered by him and remitted to Treasury. Moreover Patels Remittance book does not distinguish collections on account of cattle impounded within the limits of the Town Municipality from those out of the municipal limits & Patel should be instructed to enter details in his book, as the former is creditable to mal funds and the latter to District Funds.

A sum of Rs 9-12-11, being the Pound collections realized a/c of the other mkts of the District is erroneously credited to Hasban Mty and it remains unadjusted up to date.

5. It has been the practice in the Presidents' office to compile the accounts from the returns prepared in the Dist. Treasury instead of from those prepared in the municipal office. The attention of the clerk in charge of the accounts may be drawn to the rules of practice regarding the "Check receipts" and to Rule 4, 4/1 & 5 of Chapter I of the Civil Account Code which lay down how receipts ought to be checked.

The Auditor adds that the clerk in charge of municipal accounts has in addition to this work, to do the duties of the Electricity and L F clerk each of which is laborious & to get over this heavy work, the clerk may (in the opinion of the Auditor) have resorted to the above procedure

Presidents' accounts should be compiled from the registers kept in his office and tallied with the Treasury registers and not copied from the latter. The Civil Account Code Chapter I Rule 4 distinctly prohibits the compilation of comptrolling officers returns from those prepared by the Treasury.

6 The system of granting receipts (to parties paying Octroi duty) prepared in manuscript with counterfoils was introduced by the Octroi overseer on his own accord on 7/11/90, from which date to the end of March 1891; 1656 items have been recorded, but only 230 receipts were granted.

This requires explanation by the President of the Municipality.

7 A sum of Rs 1/8/- is recorded in the "Bagade Book" as having been collected from one & the same individual, whereas receipt etc 32 for 10 cts only was granted to the party as per counterfoil. The overseer's explanation is that the individual paid 10 cts on the 1st occasion when receipt was granted for the amount and 2nd collection was made on the same day for which neither a separate receipt was granted nor was the latter amount entered in the receipt as the individual had left the place

Rather a lame excuse and calls for some notice being taken of the irregularity by the President of the Mty.

8 In carrying forward the daily total of collections from the 29th April to 30th June 1890, a sum of Rs 0-9-11 was left out and the difference was somehow traced and made up and remitted with the remittance made on 31/10/90.

9 Actual collections from 8th to 29th September 1890 amounted to Rs 232-4-7, but a sum of Rs 232-5-7 or 1 Anna in excess was remitted. The excess was rectified after a lapse of more than 2 months on 30/12/90 by deducting the amount from the collections up to that date which amounted to Rs 79-1-6.

10 The duty on cloth is in most cases not readily collected. Lots of cloths brought to the choultry are prepared shewing the duty ~~on which~~ payable thereon and they are returned to owners after obtaining their signatures to the slips. The amount so [illegible]

Very objectionable and should be put a stop to at

This mode of collecting the duty is negligent in the extreme. The duty ought to be collected before the delivery of goods, demurrage being charged for any delay after a certain period say. 2 days in clearing the same.

These suggestions good hints might adopted.

11. It is desirable that printed receipt books with counterfoils should be introduced at once with instructions that receipts should invariably be granted for all sums collected. to serve as a check on collections

Yes

12. The yearly actions of other municipalities of the Distt, which had been mixed up with those of the town Municipality in the accounts of the District Treasury have all been adjusted at the close of the year with the exception of Rs 4-9-9 belonging to that of Pakhesparn

The reason for not adjusting this item shall be ascertained.

Payments. All payments are made irrespective of the amount by means of cheques. One cheque is issued in the case of Head office, Collection, Conservancy and Lighting and another for Police after monthly bills and vouchers are passed. As regards payments for Public works, an imprest of Rs 100 is held by the overseer which is recouped after the submission of accounts and vouchers. The signatures of payees have been obtained in the Acquittance Roll and receipted vouchers are obtained from petty contractors and shopowners for the works done and stationery so supplied respectively. Statement etc 3 is put up showing the list of payees who have not attested the Acquittance Roll for pay drawn and also the amount of Contingencies charged for which vouchers are not forthcoming. The payees' signatures should now be obtained and vouchers secured & filed.

This is all right and according to codal rules.

13 In the case of 4 items amounting to Rs 238-11-2 described in Statement etc 4, the sanctioned estimates have been exceeded without any sanction from Govt

14 Fort stones were first sold to one Mamappa for Rs 24 of

The transaction is grossly irregular. The credits in

of which Rs 10 were recovered and they were again sold to another Mahalingamma, from whom full amount was recovered. The total sum Rs 37 was not remitted to the Treasury but was paid to a contractor for filling in the Fort trench. The accounts do not show any of the transactions. When the unequal purchaser of Fort Stones claimed the refund of his advance, Rs 10 were paid and charged to "Miscellaneous Other items". The matter of the sale is still under correspondence between the President and Vice President. The procedure is very irregular.

these instances have been kept out of account but the repayment of the recovery of Rs 10 has been debited under "Miscellaneous Other items" though the amount has not been credited in the accounts.

15. The work Register is not maintained in the office. It must be kept in the form in use in the D P W.

15 Yes.

16. No list giving the description of Lantorns is maintained.

17 Cattle pound register consists of loose sheets of paper almost torn to pieces. Strongly bound books printed with money columns and the pages numbered should be introduced.

17 Yes.

18. Different coloured inks have been used in working up the Octroi Chagade Books and no notice of this seems to have been taken to put down this bad practice.

19 English figures are not used in the account books. The adoption of the system of English figuring is suggested as it may facilitate the system of checking the accounts.

English should be to facilitate chec

Balance statement, List of books maintained & other statements appended.

Shimoga 1890-91.

1343 29/6/91 Statement Nos 3. 4 and 5 shew that the collections made by the Muktsuddees were not remitted to the Treasury on the same or the following day; but they have been taking their own time in doing so unchecked.

2 The Mohatemfa Muktsuddee gives receipts on bits of paper under his own signature or on Pattas, which remain with the Tax-payers. There is no other record in office from which the actual collections could be ascertained, except the cash book maintained by himself. The introduction of receipt books with counterfoils is suggested as is in use in the Octroi Branch.

Instead of granting simple receipts signed by a shanbhog, the system of presenting ~~books~~ to the tax payers may be introduced as is done in the regulated ~~Inferior~~ Municipalities

3. Pound Muktsuddee does not even grant receipts for the sums collected by him. The introduction of a system of granting receipts in a prescribed printed form with counterfoils is suggested in addition to the Remittance book prescribed in Proc. 17/9/88 No $\frac{1310}{18}$.

A sum of 1 Rupee creditable to Bankapur Municipality has been wrongly credited to that of Shimoga (See foot note (b) of Sl. No 2 in Report) and no steps seems to have taken as yet for its adjustment.

Octroi 4 The Octroi Branch use receipt books with counterfoils; but ~~79~~ there were 79 cases in which no receipts were granted (Vide Statement No 6) to which the attention of the President is invited.

5 It is necessary that the ~~no. number of~~ receipts in receipt books before they are issued for use, should be numbered consecutively as obtained in the Taluk Offices

Yes

| these instances have

6. The amount entered in both in words and figures in Counterfoil receipt etc 130 is Rs 5-6-5 and the same is shown as Rs 5-2-5 in the Kalte Kunde Book. The duplicate receipt granted to the party should be sent for and the matter investigated

7. The amounts in figures are not entered in several of the counter foils. This is necessary under Codal rules | This does no appear necessary.

Several numbers of cheques have been altered in pencil viz. 20625 27 to 40, 129 to 141 (both on), but the alterations have not been initialled.

Payments 8 A list of charges amounting to Rs 543-9- ~~which should be charged~~ incurred without due provision in the Budget or sanction of Govt & debited against the unexpended grants is appended for the information of Govt. A temporary establishment for guarding the Koombangunde Cashewnut plantation was maintained throughout the year debiting the cost against Kalekut Establishment charges

9. The Precedent draws monthly a large amount of money on a single cheque and places the same at the disposal of the Amildar as imprest to meet all the expenses occurring in the month. The amount the Amildar deposits and withdraws as charges occur. If possible all payments must be made by means of cheques, petty payments under 10 Rs being met out of the Permanent Advance. | This will cause and inconvenience in making pay as the Amildar is disbursing officer and not to draw the pay The present may e substitutions are down on the Pending orders of Gov

10. Several items such as undisbursed pay, money withheld from Contractors are charged for against their respective grants and the same brought under deposits but kept out of the general Treasury Cash book. It

and "Repairing Bungalows - Hommawar road", while the provisions sanctioned were only Rs 100 and 315 respectively. The excess viz Rs 72-9-7 was ~~made~~ debited against the available grant under "Road repairs" in contravention to Govt Prov. Cy 22/4/91 at $\frac{732-9-7}{£65}$. It is not clear why the Municipality spent out of their own funds Rs 36-9-7 ~~on~~ on account of an unsanctioned road in excess of the estimate and grant made by the P. W. D.

The books maintained by the municipality are kept in a wretched way. They have been written very roughly without even the money columns ruled and both English and Tamil figures used indiscriminately. The use of English numerals in the accounts should be enjoined and printed books with money columns and the pages numbered introduced with advantage.

Chekkuaglur 1890-91

Mohatuefa collections are remitted ~~to~~ Treasury once a month and the other collections once or twice a week.

2 Mohatuefa mutaudely gives receipts on bits of paper under his own signature & there is no other record in office to show the actual collections made by him. The introduction of receipt books is suggested

3 Collections on account of cattle fines are in the first instance credited to "Tabek Remittances" and in the following month credited to Municipal funds under instructions from Dist Treasury. The shoulder should be devised to credit such receipts to Mil funds at once. In like manner, the sale proceeds of Stray cattle are ~~credited~~ to "Revenue deposits" instead of "Tabek Remittances" as is now done.

4 Octroi duly is now paid into the Treasury by the merchants themselves with a copy of the list of cloths taxed and acknowledged by Treasury Deft. The copy of the list is sent to the Octroi Abstract with Treasury certificate for note in the Cloths Register kept by him. This is irregular

The reason for this method of crediting the collections is not apparent since the collections may be paid into the Treasury credited direct to Mil Fund account.

There is no harm in the procedure, but since there is a separate Octroi Deft and the duties

The money should go through the Manager with his remittance book to the Treasury

Jaggory and Tobacco are entered in the Deposit-Register kept by Octroi Mangar and they are allowed to be removed by owner before they are weighed and actual weights entered in the register or payment made. This is objectionable

on other articles, is there not the Octroi Supt, it is better that collections from cloth are also remitted thro' the Manager. The statements merchants are as to the quantity & weight & duty levied accordingly If the Manager do not satisfy himself that weights are correct, reference must of course be

Notice fees. A receipt book with counter foils should be kept by Mohatersfa Meterreddy to serve as a check on the collection of Notice fees Yes

Miscellaneous items A separate register is not kept for collection of Miscellaneous items such as rents &c (those which are collected by Mohatersfa Meterreddy & Park Supt) and remitted to Treasury by all officials other than Yes
A separate register should be maintained.

Excess expenditure was incurred on accounts of the marginally noted items

Water supply channel repairs Rs 29-6-9
Taxes refunded 1435-0-0 on wheels for 100
other items sanction was accorded for Rs 1330 & not for 100 noted
220-5-8

Of the sum of Rs 1200 provided for "Water supply original", a sum Rs 1000 has been drawn and credited to Savings Bank Deposits to save the lapse of the Budget grant

Sundry repairs have been executed under verbal orders of the President without formal estimate & are not recorded in the register of works maintained

No Receipt stamps have been affixed in some months to Police abstracts This is irregular in some months to office copy & in 2 or 3 months no stamps have been affixed and likely to lead to frauds to cutting for payments in excess of Rs 20.

The increase of pay provided in the Budget for Poundkeeper & Peon has been allowed from 1/4/90 without special sanction of Govt This should Yes be now done. In future no change should be incurred under the authority of

expenses during the months & cheques exceed by 9 cons for larger payments. It is desirable that all payments of Rs 10 and upwards should be made by cheques, but as the Amildar, the disbursing officer is not empowered to draw cheques, the present system may continue to avoid delay and inconvenience -

Tabular statement on
the result of audit
of accounts
in the several Heads.

Notes

Proceedings of the Government of His Highness the Maharaja of Mysore, (Financial),—dated 24th August 1891.

READ:—

The following letters from the Comptroller forwarding the Audit Reports of the Head-Quarter Municipalities of the Districts:—

(1) No. 1343, dated 29th June 1891.
(2) No. 1490, dated 14th July 1891.
(3) No 1498, dated 15th do
(4) No. 1552, dated 17th do
(5) No. 1643, dated 19th do
(6) No. 1735, dated 28th do

No. 6227-39—L 429, DATED BANGALORE, 24TH AUGUST 1891.

ORDER THEREON.—With the letters read above, the Comptroller forwards the reports of the Auditors of the funds of the Municipalities of the towns noted in the margin for 1890-91 and of the City of Bangalore for 1889-90.

1 Kolar.
2 Tumkur.
3 Hassan.
4 Shimoga.
5 Chikmagalur.

2. The reports show that sums noted in the margin were expended without sanction or in excess of the Budget grants and that the sums noted below belonging to one Municipality or to one head have been erroneously credited to another.

		Rs.		
1	Kolar ...	290	0	0
2	Tumkur ...	90	10	2
3	Hassan ..	238	12	2
4	Shimoga ..	543	9	5
5	Kadur ..	1,684	11	5

Municipality to which the amount has been erroneously credited.	Amount Rs	Municipality to which it ought to have been credited
(1) Shimoga	1 0 0	Benkipur.
(2) Hassan	4 9 9	Sakleshpur.
Head to which the amount was wrongly credited.		**Head to which it ought to have been credited.**
Kolar Land Revenue	0 12 0	Municipal Revenue.

3. The sums expended over and above the Budget grants being small, they will be admitted for the present; but in future the Presidents of the Municipalities should understand that they will be personally held responsible for any expenditure incurred over and above the grant or without due authority.

4. The receipts and expenditure as audited and accepted for 1890-91, are as given in the accompanying statement.

5. The Comptroller should issue the necessary instructions for the adjustment of sums of one Municipality erroneously credited to another and also for the adjustment of the excess charge of Rs. 85—15—2 erroneously paid in cash in 1890-91 in Tumkur.

6. Narain Rao, Police Inspector of Nagamangala was transferred to the Municipality of the Bangalore City as Octroi Manager and he gave up charge of his office as Police Inspector on 1st January 1890 and joined his Municipal Office on the 15th. For this period he drew his pay and travelling allowance amounting to Rs. 23—7—9 from the Municipal Funds. This seems to be right, if the transfer was made for public convenience, but if it was made at his own request, he must refund the travelling allowance he has drawn. The Comptroller will ascertain why the transfer was made and issue the necessary instructions.

7. With reference to the other defects in the system of accounts and the suggestions made by the Auditors and the Comptroller the following instructions are

issued for future guidance of all Presidents. Care should be taken that these structions are strictly attended to:—

I. All collections made in the Municipalities, whether they are made by Municipal servants or Shanbhogs of the towns, should be entered in the Day Book kept by the officer making the collections and remitted to the Treasury once a week with a challan remittance list and the Day Book, a detailed account of demand, collection and balance being written up and submitted to the Vice-President once a month with the dates on which the sums have been remitted to the Treasury. The Vice-President should, on receipt of the monthly statement, satisfy himself that all the moneys have been duly credited in the Treasury. If any money is directly paid in the Treasury, the Treasury Officer should obtain from the payor a challan in duplicate and forward one of them duly attested to the Vice-President with a statement of such receipts during the month in view to the necessary entries being made in his accounts.

The sale proceeds of fort stones in Hassan have not been brought to account. This is irregular. No sums once collected should be allowed to be expended without being brought to account.

II. Persons authorized to receive payments should be furnished with printed receipt books with counterfoils, each receipt being numbered. The payment should be noted both in the counterfoil and the receipt. If the person paying the money does not care to take the receipt, a note to that effect should be made in the counterfoil and receipt. The amounts given in the receipts and the counterfoils should be entered in figures as well as in words.

III. The challans forwarded with the remittance should show the name of Municipality to which the amount therein entered has to be credited. For instance, if any money is collected in one Municipality for another, the amount so collected should be specified.

IV. Pound-keepers are authorized by law to meet the charges of feeding the cattle from the amount of fees collected by them. They may therefore retain such sums as they may require for feeding charges and remit the remainder only, but the challan and the Day Book should show the total collection made, the sums retained by them for feeding charges and the balance remitted. The Treasury Officer will show in his account the whole sum collected as receipts and the sums retained by pound-keepers as advances for charges. The President should obtain from the pound-keeper a detailed account of the charges once a month and pass an order sanctioning the charges. When the order is passed a cheque should be issued to the Treasury Officer authorizing him to credit the sums to advances by debit to charges. The President's order shall be the authority for the adjustment.

V. The commission paid to Shanbhogs and others for the collection of revenue should in no case be deducted from the collections. The entire realizations should be remitted to the Treasury and the commission disbursed on the receipt of a separate order from the President.

VI. When half currency notes are received in payment of the Municipal dues, the sums should not be credited in the accounts till the second halves are received, but the half notes should be sent to the Vice-President for safe custody, a note of the same being made in the Day Book; when the second halves are received by the Vice-President, the amount should be remitted to the Treasury.

VII. The Day Book which accompanies the remittance should be signed by the Treasury Officer and returned to the person, who brings the money on the same day on which the money is received.

VIII. Payments should always be made by means of cheques in favor of the parties to whom they are due when the payment to be made is Rs. 10 or more. For disbursement of sums less than Rs. 10, a permanent advance of a small sum should be made to the Amildar or other officer authorized to make disbursements, from which the necessary expenditure should be incurred and the same recouped by them from time to time by the submission of the bills to the President with vouchers, when order for payment will be issued by means of a cheque in favor of the officer who disbursed the money. Under this system there will be no necessity for drawing cheques for sums which are not actually required for immediate expenditure and for keeping them in deposit to be spent hereafter. If there are any sums drawn for expenditure during previous years and kept in deposit, they should at once be credited in the accounts and a supplemental Budget submitted for their expenditure in the current year.

IX. Every Municipality should have all its transactions with one Treasury (District or Taluk) and pay all its receipts of every description into that Treasury. It must withdraw money required for disbursement only by cheques, specifying therein whether the payment should be debited to "Charges" or "Advances." Letters of credit will not be issued by the Comptroller hereafter, but the Officer in charge of the Treasury may cash cheques of the President or of the Vice President (when so authorized by the President) so long as there is a balance at his credit. The Treasury Officer should maintain a ledger of the lump sums of receipts and disbursements of each Municipality with the number of voucher relating thereto, so that he may see that no sums exceeding the funds available are disbursed. When there are no funds, the Treasury Officer should refuse to make payment without the special order of the Comptroller. The Treasury Officer has no power to question the payment ordered by the President if there are funds.

X. Some deposits seemnow to be kept with the President without their being brought to account. This not a right course. Every deposit should be brought to account and sent to the Treasury as soon as it is received and no repayment of deposit should be made without a special order of the President. When the order for payment is received, the Treasury Officer should satisfy himself that the deposit money ordered to be repaid had not been already withdrawn. This can be done by giving a separate number to each deposit in the deposit register and entering the repayments against it as soon as it is made. All receipts obtained on repayment of deposits should be stamped when the amount exceeds Rs. 20 in the same way as the receipts for any other payments are.

XI. If any of the salaries of the Municipal servants drawn in one month are not expended within the end of the month in which they are drawn, the same should be deducted from the next pay bill. When it has again to be expended, a supplemental bill should be forwarded with a note of the month in which it has been short drawn.

XII. No deductions should be made from the salaries after the bills have been passed and the money drawn from the Treasury. Any deductions on account of absence, &c., should be made in the bill itself and only the net amount drawn.

XIII. If a Municipal servant draws a salary not exceeding Rs. 20 and a separate allowance which together with the salary exceeds Rs. 20, separate receipts may be taken from him for the payment of the salary and allowance but if one receipt is taken, it must be stamped.

XIV. In the Acquittance Rolls the signatures or marks of the recipients should be invariably obtained.

XV. No salaries of Municipal servants should be broken and distributed among others without the sanction of the Municipal Boards and Government.

XVI. A pay register showing the sanctioned salary of each servant must be maintained for ready reference, alterations being noted therein from time to time.

XVII. Payments to Provincial or Local Funds should not be made in cash but by book adjustments in communication with the Comptroller. The proportionate charges on account of dispensaries and Municipal schools debitable to Municipalities, which are adjusted in the Office of the Comptroller will be intimated every month both to the President and to the Treasury Officer for being included in their accounts.

XVIII. A register of works sanctioned by the President or Government should be maintained and the payments made on account of the same noted in it from time to time.

XIX. All sums disbursed on account of Public Works before the completic certificates are obtained and the bill showing the measurements of work are finally passed, should be debited to advances and the amounts charge to the proper head, when the bill is finally sanctioned and a correspondin credit made to advances.

XX. A register of permanent advances for imprest and other purposes grante to each officer must be maintained. The person in charge of the advanc will be held personally responsible for the sums entrusted to his care.

XXI. A stock register of tools and other property of the Municipality should b kept with the names of persons under whose charge they are.

XXII. English figures must be used in all books.

XXIII. All alterations in cheques and registers should be initialled by a compe tent officer.

XXIV. Presidents of Municipalities should arrange to obtain detailed statements o receipts and charges from the Vice-Presidents, and check them with th Treasury accounts. They should not compile their accounts from th Treasury figures.

XXV. In the Bangalore City, when tobacco is issued from the Koti by wholesal vendors on payment of duty, ½ seer of tobacco per maund is given t retail sellers in extra without duty. This course is wrong. Duty mus be paid on the whole quantity issued, whether the owner receives its pric or not.

XXVI. The duty on articles liable to octroi must be collected before the article are allowed to pass and not afterwards, unless the traders have deposited sufficient sums in the Treasury as security and have obtained the permission of the Presidents to settle their accounts periodically.

XXVII. License fees prescribed must be collected in full whether the license granted is for the whole year or a portion of the year.

XXVIII. When taxes or rents undergo alterations, they should be noted in the column of remarks of the register of the previous year, but the figures in the register should not be altered.